

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

April 6, 2026
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB26-128 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend reengrossed bill, page 2, lines 9 and 10, strike "WITH SPECIALIZED
- 2 LOCAL KNOWLEDGE, EXPERTISE, AND RESOURCES".

- 3 Page 2, strike lines 14 through 16.

- 4 Reletter succeeding subsections accordingly.

- 5 Page 2, strike lines 22 through 25.

- 6 Page 3, strike lines 1 through 4.

- 7 Renumber succeeding subsections accordingly.

- 8 Page 3, lines 5 and 6, strike "MEANS SERVICES PROVIDED BY A
- 9 DESTINATION MANAGEMENT COMPANY INCLUDING:" and substitute
- 10 "MEANS:".

- 11 Page 3, line 26, strike "**legislative declaration - repeal.**" and substitute
- 12 "**legislative declaration.**"

- 13 Page 4, line 19, strike "AND UNTIL DECEMBER 31, 2032," and substitute
- 14 "THE SALE, STORAGE, USE, OR CONSUMPTION OF TANGIBLE PERSONAL
- 15 PROPERTY, COMMODITIES, OR SERVICES SOLD BY A".

- 16 Page 4, strike line 20 and substitute "MANAGEMENT COMPANY ARE
- 17 EXEMPT FROM TAXATION PURSUANT TO PART".

- 18 Page 4, line 21, strike "ARTICLE 26." and substitute "ARTICLE 26, IF THE

1 DESTINATION MANAGEMENT COMPANY HAS PAID TO THE STATE THE
2 APPLICABLE SALES OR USE TAX ON SUCH TANGIBLE PERSONAL PROPERTY,
3 COMMODITIES, OR SERVICES UPON ITS ACQUISITION."

4 Page 4, strike line 22 and substitute:

5 "(3) NOTWITHSTANDING SECTION 39-21-304 (4), THIS SECTION
6 DOES NOT REPEAL."

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