

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB26-1289 be amended as follows:

1 Amend printed bill, page 35, line 19, strike "(3)(a)" and substitute  
2 "(2)(c)(III), (2)(c)(IV), (3)(a), (3)(e)(II),".

3 Page 35, strike line 20 and substitute "(2)(c)(V), (3)(e)(III), and (3)(f) as  
4 follows:".

5 Page 36, after line 5 insert:

6 "(2) As used in this section, unless the context otherwise requires:  
7 (c) "Qualified retailer" means a retailer that sells lawn equipment  
8 and:

9 (III) Has paid the taxes due on the monthly sales tax return; ~~and~~

10 (IV) Has registered with the department of revenue pursuant to  
11 subsection (3)(e)(II) of this section; AND

12 (V) HAS NOT BEEN DISQUALIFIED BY THE DEPARTMENT PURSUANT  
13 TO SUBSECTION (3)(f) OF THIS SECTION.".

14 Page 36, after line 12, insert:

15 "(e) (II) Before selling a piece of new, electric-powered lawn  
16 equipment for which a retailer intends to claim a credit pursuant to this  
17 section, the retailer shall register as a qualified retailer by filing with the  
18 department of revenue a registration statement in the form and manner  
19 that the department prescribes AND RECEIVE APPROVAL OF THEIR  
20 REGISTRATION FROM THE DEPARTMENT.".

21 Page 36, line 13, strike "(e)".

22 Page 36, after line 16 insert:

23 "(f) (I) AFTER THE NOTICE AND HEARING HELD IN ACCORDANCE  
24 WITH SECTIONS 24-4-104 AND 24-4-105, THE DEPARTMENT MAY  
25 DISQUALIFY A QUALIFIED RETAILER IF THE DEPARTMENT DETERMINES:

26 (A) THE QUALIFIED RETAILER REQUESTED ADVANCE PAYMENT OR  
27 CLAIMED A CREDIT WITH RESPECT TO A TRANSACTION THAT DOES NOT  
28 QUALIFY FOR THE CREDIT ALLOWED BY THIS SECTION;

29 (B) THE QUALIFIED RETAILER PROVIDED FALSE OR MISLEADING  
30 INFORMATION TO THE DEPARTMENT; OR

31 (C) THE QUALIFIED RETAILER NO LONGER HOLDS A SALES TAX  
32 LICENSE.

33 (II) A RETAILER THAT HAS BEEN DISQUALIFIED PURSUANT TO THIS  
34 SUBSECTION (3)(f) MAY NOT REAPPLY TO BE A QUALIFIED RETAILER. THE  
35 DEPARTMENT SHALL NOT APPROVE A REGISTRATION SUBMITTED BY A  
36 DISQUALIFIED RETAILER.".

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