

1 Amend reengrossed bill, page 2, line 21, strike "IF" and substitute  
2 "(a) EXCEPT AS PROVIDED IN SUBSECTION (2.5)(b) OF THIS SECTION, IF".

3 Page 3, after line 8 insert:

4 "(b) SUBSECTION (2.5)(a) OF THIS SECTION DOES NOT APPLY TO  
5 ANY SALE OR OFFER FOR SALE OF A GOOD OR SERVICE BY A BUSINESS THAT  
6 WAS NOT PROFITABLE IN THE TAX YEAR IMMEDIATELY PRECEDING THE  
7 DISASTER EMERGENCY DECLARATION.".

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