

LLS NO. 18-0273.01 AMENDMENT # L.003
INTERIM COMMITTEE AMENDMENT
Committee on Sales and Use Tax Simplification Task Force.
BY REPRESENTATIVE SIAS
LLS No. 18-0273 be amended as follows:

- 1 Amend LLS No. 18-0273, page 3, strike line 25.
- 2 Page 4, after line 3 insert:
 - 3 "(III) ANTICIPATE THAT THE SALES AND USE TAX BASE OR RATES
 - 4 OF THE STATE OR ANY LOCAL GOVERNMENT THAT LEVIES A SALES OR USE
 - 5 TAX MAY CHANGE OVER TIME AND MAINTAIN A HISTORY OF THOSE
 - 6 CHANGES, INCLUDING THE EFFECTIVE DATE OF SUCH CHANGES; AND
 - 7 (IV) ANTICIPATE THAT THE JURISDICTIONAL BOUNDARIES OF A
 - 8 LOCAL GOVERNMENT THAT LEVIES A SALES OR USE TAX MAY CHANGE
 - 9 OVER TIME AND MAINTAIN A HISTORY OF THOSE CHANGES, INCLUDING THE
 - 10 EFFECTIVE DATE OF SUCH CHANGES."
- 11 Page 4, line 7, strike "WILL:" and substitute "WILL, FOR SIMPLIFICATION
- 12 PURPOSES:".

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