

HB1240_L.003

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Business Affairs & Labor.

HB19-1240 be amended as follows:

1 Amend printed bill, page 4, after line 24 insert:

2 "(III) THIS SUBSECTION (3)(c) DOES NOT APPLY TO ANY PERSON
3 WHO IS DOING BUSINESS IN THIS STATE UNDER SUBSECTION (3)(a) OF THIS
4 SECTION BUT OTHERWISE APPLIES TO ANY OTHER PERSON."

5 Page 9, line 1, strike "FORUM" and substitute "FORUM, INCLUDING, BUT
6 NOT LIMITED TO, A STORE, A BOOTH, AN INTERNET WEBSITE, A CATALOG,
7 OR A DEDICATED SALES SOFTWARE APPLICATION,".

8 Page 11, line 17, strike "resale, AND" and substitute "resale. THE TERM".

9 Page 11, line 19, strike "SELLER." and substitute "SELLER DOING BUSINESS
10 IN THIS STATE.".

11 Page 17, lines 3 and 4, strike "BUSINESS' LOCATION" and substitute
12 "BUSINESS LOCATION OF THE RETAILER".

13 Page 17, after line 16 insert:

14 "(II) SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
15 SERVICES THAT ARE SOURCED TO THE BUSINESS LOCATION OF THE
16 RETAILER UNDER THIS SUBSECTION (3)(c) AND THAT WOULD OTHERWISE
17 BE SOURCED TO AN OUT-OF-STATE LOCATION UNDER SUBSECTION (3)(a)
18 OF THIS SECTION ARE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF
19 THIS PART 1."

20 Renumber succeeding subparagraph accordingly.

21 Page 24, after line 11 insert:

22 "(II) SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR
23 SERVICES THAT ARE SOURCED TO THE BUSINESS LOCATION OF THE
24 RETAILER UNDER THIS SUBSECTION (2)(b) AND THAT WOULD OTHERWISE
25 BE SOURCED TO AN OUT-OF-STATE LOCATION UNDER SUBSECTION (2)(a)
26 OF THIS SECTION ARE EXEMPT FROM TAXATION UNDER THE PROVISIONS OF
27 THIS PART 2."

28 Renumber succeeding subparagraph accordingly.

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