

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 299, Page 1, Section 144.021, Line 14, by inserting after the word, "If" the
2 following words, "the taxability of"; and

3
4 Further amend said bill, page, section, Line 15, by deleting all of said line and inserting in lieu there
5 of the following: "under sections 144.010 to 144.510, 144.610, 144.615, and 144.617 is modified by
6 a decision or order of"; and

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8 Further amend said bill, Page 2, section, Lines 19-20, by deleting all of said lines and inserting in
9 lieu thereof the following words, "and a reasonable person would not have expected the decision or
10 order based solely on prior law or regulation. Such modification shall not take effect until the
11 department of revenue has promulgated a rule effectuating such decision or order and all affected
12 sellers have be notified by the department at least ninety days before such modification"; and

13
14 Further amend said bill, page, section, Line 25, by inserting the words, "or order" after each
15 occurrence of the word, "decision"; and

16
17 Further amend said bill, page, section, Lines 29-32, by deleting all of said lines and inserting in lieu
18 thereof the following:

19 "3. The notification required by subsection 2 of this section shall be delivered by electronic
20 mail to all businesses that sign up for such email or other secure electronic means of direct
21 communications. The department of revenue shall update its website with information regarding
22 modifications in sales tax law and such updates shall constitute a notification required by subsection
23 2 of the section."; and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.

Action Taken _____ Date _____