

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 478

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, strike “eliminating” and substitute “altering”.

AMENDMENT NO. 2

On page 1, in line 18, strike “or”; in lines 19 and 20, in each instance, strike the bracket; in line 20, after the semicolon, insert “OR”; and after line 20, insert:

“3. IS LOCATED IN AN ADJACENT JURISDICTION WHOSE

LAW:

A. DOES NOT IMPOSE A SALES OR USE TAX ON A SALE TO A
NONPROFIT ORGANIZATION MADE TO CARRY ON ITS WORK; OR

B. CONTAINS A RECIPROCAL EXEMPTION FROM SALES AND
USE TAX FOR SALES TO NONPROFIT ORGANIZATIONS LOCATED IN ADJACENT
JURISDICTIONS SIMILAR TO THE EXEMPTION ALLOWED UNDER THIS SUBSECTION;”.