

SB0994/663220/1

BY: Delegate Boteler

AMENDMENTS TO SENATE BILL 994
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 4, after “beverage;” insert “allowing certain vendors a certain credit for certain costs incurred by a vendor who collects the sales and use tax on the sale of alcoholic beverages to upgrade and modify the vendor’s cash register accounting system to collect the tax;”; and in line 19, after “11-104(g)” insert “and 11-105(d)”.

AMENDMENT NO. 2

On page 2, after line 28, insert:

“11-105.

(D) (1) IN ADDITION TO THE CREDIT ALLOWED UNDER SUBSECTION (A) OF THIS SECTION, FOR FISCAL YEAR 2012 ONLY, A VENDOR WHO COLLECTS AND REMITS TO THE COMPTROLLER THE SALES AND USE TAX ON THE SALE OF ALCOHOLIC BEVERAGES IS ALLOWED A CREDIT AGAINST THE TAX THAT THE VENDOR IS TO PAY TO THE COMPTROLLER IN AN AMOUNT EQUAL TO THE COSTS INCURRED BY THE VENDOR TO UPGRADE AND MODIFY THE VENDOR’S CASH REGISTER ACCOUNTING SYSTEM TO FACILITATE COLLECTION OF THE SALES AND USE TAX ON THE SALE OF ALCOHOLIC BEVERAGES AT THE INCREASED RATE PROVIDED UNDER § 11-104(G) OF THIS SUBTITLE.

(2) TO CLAIM THE CREDIT UNDER THIS SUBSECTION, A VENDOR SHALL SUBMIT RECORDS AS REQUIRED BY THE COMPTROLLER TO SUBSTANTIATE THE COSTS INCURRED FOR WHICH THE CREDIT IS CLAIMED.”.