

**Hall of the House of Representatives**  
87th General Assembly - Regular Session, 2009  
**Amendment Form**

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**Subtitle of House Bill No. 1610**

"AN ACT TO ALLOW A SALES AND USE TAX CREDIT FOR EXPENSEES INCURRED OR  
FOR THE RETENTION OF A CERTIFIED SERVICE PROVIDER AS THE RESULT OF THE  
CHANGES MADE DUE TO THE STREAMLINED SALES TAX SOURCING RULES."

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**Amendment No. 1 to House Bill No. 1610.**

Amend House Bill No. 1610 as originally introduced:

Add Representatives G. Smith and Ingram as cosponsors of the bill

AND

Page 1, line 13, delete "EXPENSEES" and substitute "EXPENSES"

AND

Page 1, line 20, delete "EXPENSEES" and substitute "EXPENSES"

AND

Page 2, delete lines 15 and 16 and substitute the following:  
"imposing a local sales and use tax other than the local sales and use tax  
where the taxpayer is currently located; and"

AND

Page 2, line 32, delete "period" and substitute "period January 1, 2007,  
through December 31, 2009,"

AND

Page 3, line 2, delete "(\$1,000)" and substitute "(\$1,000) per year"

AND

Page 3, delete lines 10 through 12 and substitute the following:  
"sourcing rules under §§ 26-52-521 and 26-52-522 and may include tangible  
personal property and outside services purchased."



AND

Page 3, delete line 15 and substitute the following:

"department for the amount of sales and use tax credit received plus any interest and penalties.

(i) The Director of the Department of Finance and Administration shall promulgate rules for the proper administration of this section."

The Amendment was read \_\_\_\_\_

By: Representative Garner

MMC/MAJ - 03-11-2009 14:48

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Chief Clerk