

**Hall of the House of Representatives**  
83rd General Assembly - Regular Session, 2001  
**Amendment Form**

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**Subtitle of House Bill No. 1005**

"AN ACT TO EXEMPT THE FIRST TWENTY-FIVE HUNDRED DOLLARS (\$2,500) OF THE  
PURCHASE PRICE OF A USED VEHICLE THAT IS SOLD FOR FIVE THOUSAND  
DOLLARS (\$5,000) OR LESS FROM THE GROSS RECEIPTS AND COMPENSATING USE  
TAX."

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**Amendment No. 3 to House Bill No. 1005.**

Amend House Bill No. 1005 as engrossed, H2/13/01:

Page 1, delete lines 10 through 14 and substitute:  
"AN ACT TO PROVIDE FOR THE PHASE-IN ON THE AMOUNT OF GROSS RECEIPTS AND USE  
TAXES OWED FOR THE PURCHASE OF A USED VEHICLE; AND FOR OTHER PURPOSES."

AND

Page 1, delete lines 17 through 22 and substitute:  
"TO PROVIDE FOR THE PHASE-IN ON THE AMOUNT OF GROSS RECEIPTS AND USE TAXES  
OWED FOR THE PURCHASE OF A USED VEHICLE."

AND

Page 2, delete lines 24 through 27 and substitute:  
" (B) However, if the total consideration for the sale of  
the new or used motor vehicle, trailer, or semi trailer is less than two  
thousand five hundred dollars (\$2,500), no tax shall be due.  
 (C) When a used motor vehicle, trailer, or"

AND

Page 4, delete lines 23 through 27 and substitute:  
"(h)(1) At the taxpayer's option and in lieu of the trade-in deduction  
or refund set forth in subdivision (b)(1) of this section, the purchaser of a  
used motor vehicle may choose to receive the following exemption from the  
gross receipts tax for a used motor vehicle with a total consideration of:  
    (A) Between two thousand five hundred dollars (\$2,500) and  
two thousand six hundred dollars (\$2,600), a gross receipts tax exemption of  
the amount of the taxes due multiplied by ninety percent (90%);  
    (B) Between two thousand six hundred and one dollars

(\$2,601) and two thousand seven hundred dollars (\$2,700), a gross receipts tax exemption of the amount of the taxes due multiplied by eighty percent (80%);

(C) Between two thousand seven hundred and one dollars (\$2,701) and two thousand eight hundred dollars (\$2,800), a gross receipts tax exemption of the amount of the taxes due multiplied by seventy percent (70%);

(D) Between two thousand eight hundred and one dollars (\$2,801) and two thousand nine hundred dollars (\$2,900), a gross receipts tax exemption of the amount of the taxes due multiplied by sixty percent (60%);

(E) Between two thousand nine hundred and one dollars (\$2,901) and three thousand dollars (\$3,000), a gross receipts tax exemption of the amount of the taxes due multiplied by fifty percent (50%);

(F) Between three thousand and one dollars (\$3,001) and three thousand one hundred dollars (\$3,100), a gross receipts tax exemption of the amount of the taxes due multiplied by forty percent (40%);

(G) Between three thousand one hundred and one dollars (\$3,101) and three thousand two hundred dollars (\$3,200), a gross receipts tax exemption of the amount of the taxes due multiplied by thirty percent (30%);

(H) Between three thousand two hundred and one dollars (\$3,201) and three thousand three hundred dollars (\$3,300), a gross receipts tax exemption of the amount of the taxes due multiplied by twenty percent (20%); and

(I) Between three thousand three hundred and one dollars (\$3,301) and three thousand four hundred dollars (\$3,400), a gross receipts tax exemption of the amount of the taxes due multiplied by ten percent (10%). "

AND

Page 5, delete lines 26 through 29 and substitute:

"(2) However, if the total consideration for the sale of the new or used motor vehicle, trailer, or semi trailer is less than two thousand five hundred dollars (\$2,500), no tax shall be due.

(3) When a used motor vehicle, trailer, or semi trailer is"

AND

Page 6, delete lines 32 through 36 and substitute:

"(g)(1) At the taxpayer's option and in lieu of the trade-in deduction or refund set forth in subdivision (b)(1) of this section, the purchaser of a used motor vehicle may choose to receive the following exemption from the gross receipts tax for a used motor vehicle with a total consideration of:

(A) Between two thousand five hundred dollars (\$2,500) and two thousand six hundred dollars (\$2,600), a gross receipts tax exemption of the amount of the taxes due multiplied by ninety percent (90%);

(B) Between two thousand six hundred and one dollars (\$2,601) and two thousand seven hundred dollars (\$2,700), a gross receipts tax exemption of the amount of the taxes due multiplied by eighty percent (80%);

(C) Between two thousand seven hundred and one dollars

(\$2,701) and two thousand eight hundred dollars (\$2,800), a gross receipts tax exemption of the amount of the taxes due multiplied by seventy percent (70%);

(D) Between two thousand eight hundred and one dollars (\$2,801) and two thousand nine hundred dollars (\$2,900), a gross receipts tax exemption of the amount of the taxes due multiplied by sixty percent (60%);

(E) Between two thousand nine hundred and one dollars (\$2,901) and three thousand dollars (\$3,000), a gross receipts tax exemption of the amount of the taxes due multiplied by fifty percent (50%);

(F) Between three thousand and one dollars (\$3,001) and three thousand one hundred dollars (\$3,100), a gross receipts tax exemption of the amount of the taxes due multiplied by forty percent (40%);

(G) Between three thousand one hundred and one dollars (\$3,101) and three thousand two hundred dollars (\$3,200), a gross receipts tax exemption of the amount of the taxes due multiplied by thirty percent (30%);

(H) Between three thousand two hundred and one dollars (\$3,201) and three thousand three hundred dollars (\$3,300), a gross receipts tax exemption of the amount of the taxes due multiplied by twenty percent (20%); and

(I) Between three thousand three hundred and one dollars (\$3,301) and three thousand four hundred dollars (\$3,400), a gross receipts tax exemption of the amount of the taxes due multiplied by ten percent (10%)."

AND

Page 7, delete lines 18 through 22 and substitute:

"used to replace lost funds resulting from the tax exemption provided in § 26-52-510(h) and § 26-53-126(g) and any excess funds not needed for those purposes may be used in accordance with subsequent legislation"

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

By: Representative Duggar  
MG/VJF - 031420010913  
VVF192

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Chief Clerk