

Hall of the House of Representatives

94th General Assembly - Regular Session, 2023

Amendment Form

Subtitle of House Bill No. 1045

TO ENHANCE ECONOMIC COMPETITIVENESS BY PHASING OUT THE THROWBACK RULE.

Amendment No. 2 to House Bill 1045

Amend House Bill No. 1045 as engrossed H3/28/23 (version: 03/28/2023 10:11:41 AM):

Add Representatives Achor, Andrews, Barker, Beck, Bentley, M. Berry, Brooks, K. Brown, Burkes, Joey Carr, Cavanaugh, C. Cooper, Cozart, Crawford, Dalby, Duffield, Eaves, Eubanks, Evans, C. Fite, L. Fite, Fortner, Furman, Gazaway, Gramlich, Haak, Hawk, G. Hodges, Holcomb, Hollowell, Jean, L. Johnson, Ladyman, Long, Lundstrum, Lynch, Maddox, McAlindon, McClure, McCollum, B. McKenzie, S. Meeks, Miller, Milligan, J. Moore, K. Moore, Painter, Pilkington, Puryear, R. Scott Richardson, Richmond, Rose, Rye, M. Shepherd, Steimel, Tosh, Underwood, Unger, Vaught, Walker, Wardlaw, Warren, Watson, Womack, Wooten as cosponsors of the bill

AND

Add Senators Hester, Hill, B. Johnson as cosponsors of the bill

AND

Page 2, delete lines 11 through 25, and substitute the following:

"(1) For the tax year beginning on January 1, 2024, sales shall be sourced eighty-five and seventy-one hundredths percent (85.71%) within this state and fourteen and twenty-nine hundredths percent (14.29%) outside this state;

(2) For the tax year beginning on January 1, 2025, sales shall be sourced seventy-one and forty-two hundredths percent (71.42%) within this state and twenty-eight and fifty-eight hundredths percent (28.58%) outside this state;

(3) For the tax year beginning on January 1, 2026, sales shall be sourced fifty-seven and thirteen hundredths percent (57.13%) within this state and forty-two and eighty-seven hundredths percent (42.87%) outside this state;

(4) For the tax year beginning on January 1, 2027, sales shall be sourced forty-two and eighty-four hundredths percent



(42.84%) within this state and fifty-seven and sixteen hundredths percent (57.16%) outside this state;

(5) For the tax year beginning on January 1, 2028, sales shall be sourced twenty-eight and fifty-five hundredths percent (28.55%) within this state and seventy-one and forty-five hundredths percent (71.45%) outside this state;

(6) For the tax year beginning on January 1, 2029, sales shall be sourced fourteen and twenty-six hundredths percent (14.26%) within this state and eighty-five and seventy-four hundredths percent (85.74%) outside this state; and

(7) For tax years beginning on or after January 1, 2030, sales shall be sourced one hundred percent (100%) outside this state."

AND

Page 3, delete lines 1 through 15, and substitute the following:

"(1) For the tax year beginning on January 1, 2024, sales shall be sourced eighty-five and seventy-one hundredths percent (85.71%) within this state and fourteen and twenty-nine hundredths percent (14.29%) outside this state;

(2) For the tax year beginning on January 1, 2025, sales shall be sourced seventy-one and forty-two hundredths percent (71.42%) within this state and twenty-eight and fifty-eight hundredths percent (28.58%) outside this state;

(3) For the tax year beginning on January 1, 2026, sales shall be sourced fifty-seven and thirteen hundredths percent (57.13%) within this state and forty-two and eighty-seven hundredths percent (42.87%) outside this state;

(4) For the tax year beginning on January 1, 2027, sales shall be sourced forty-two and eighty-four hundredths percent (42.84%) within this state and fifty-seven and sixteen hundredths percent (57.16%) outside this state;

(5) For the tax year beginning on January 1, 2028, sales shall be sourced twenty-eight and fifty-five hundredths percent (28.55%) within this state and seventy-one and forty-five hundredths percent (71.45%) outside this state;

(6) For the tax year beginning on January 1, 2029, sales shall be sourced fourteen and twenty-six hundredths percent (14.26%) within this state and eighty-five and seventy-four hundredths percent (85.74%) outside this state; and

(7) For tax years beginning on or after January 1, 2030, sales shall be sourced one hundred percent (100%) outside this state."

The Amendment was read _____
By: Representative Beaty Jr.
JLL/JLL - 03-30-2023 19:08:37
JLL345

Chief Clerk