



## *Synopsis of House Committee Amendments*\*

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*Legislative Service Commission*

### **Sub. S.B. 26**

126th General Assembly  
(H. Ways & Means)

Further delays the destination-based sourcing requirement applicable to all vendors from July 1, 2005, to May 1, 2006.

Delays the destination-based sourcing requirement for vendors with less than \$30 million in delivery sales in 2005 until May 1, 2007.

Delays the destination-based sourcing requirement for vendors with less than \$5 million in delivery sales in 2006 until January 1, 2008.

Makes conforming delays in the payment of compensation to smaller counties affected by the transition to destination-based sourcing rules and to vendors affected by that transition.

Makes technical adjustments to two sales tax exemption-related definitions to conform the definitions with corresponding definitions in the Streamlined Sales and Use Tax Agreement.

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\* This synopsis does not address amendments that may have been adopted on the House floor.