



## *Synopsis of Senate Committee Amendments\**

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*Bethany Boyd*

*Legislative Service Commission*

### **Sub. H. B. 429**

127th General Assembly

(S. Ways & Means & Economic Development)

On and after July 1, 2009, provides for a one-time payment to vendors that have already implemented destination-based sourcing, but that are now required by the bill to convert back to origin-based sourcing for all intrastate sales. The payment equals the total costs the vendor incurs in implementing origin-based sourcing, not to exceed \$1,000 for each vendor that was required by prior law to convert to destination-based sourcing, and \$600 for a vendor that voluntarily elected to convert to destination-based sourcing.

Provides that a vendor does not have to refund the sales tax on the part of the price consisting of a delivery charge if the delivery charge is not refunded to the consumer.

Makes various technical and code revision amendments.

Declares an emergency, but delays the effective date of some of the bill's provisions.

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3/12/2008

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