

Moved by Trujillo

Seconded by Collins

IN THE HOUSE OF REPRESENTATIVES
HOUSE AMENDMENT TO H.B. NO. 252

AMENDMENT TO SECTION 1

1
2 On page 1 of the printed bill, in line 18, delete "Sales" and insert:
3 "That portion of the taxes imposed by this chapter which exceeds the general
4 retail sales or use tax, excluding any local taxes, that a nonresident pur-
5 chaser would pay in their state of residence on sales"; delete line 20, and
6 insert: "biles, for use"; and following line 40, insert:

7 "The state tax commission shall prepare at least annually a sales and
8 use tax schedule listing the sales and use tax rates for other states not
9 including local government sales and use tax rates, and post such schedule
10 on its website and otherwise make the schedule available to dealers selling
11 items listed in this subsection. Such schedule shall also contain a column
12 for the sales tax rate to be applied by sellers under this subsection for non-
13 resident purchasers based upon their state of residence and the Idaho tax due
14 under this subsection."

CORRECTION TO TITLE

15
16 On page 1, delete lines 3 through 5, and insert: "IMPOSE A SALES AND USE
17 TAX EXEMPTION WHERE THAT PORTION OF TAX EXCEEDS THE SALES AND USE TAX RATE
18 THAT A NONRESIDENT PURCHASER WOULD PAY IN THE STATE OF RESIDENCE ON SALES UN-
19 DER CERTAIN"; and in line 6, following "CONDITIONS" insert: ", TO PROVIDE
20 DUTIES OF THE STATE TAX COMMISSION".