

---

**HOUSE COMMITTEE AMENDMENTS**

2016 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 101 by Representative Jackson

---

**1** AMENDMENT NO. 1**2** On page 1, at the beginning of line 3, after "(o)," and before "305(A)(2)," insert "302(A),  
**3** (B), and (C)(1),"**4** AMENDMENT NO. 2**5** On page 1, line 11, after "taxes;" and before "to provide" insert the following:**6** "to provide with respect to the rate of state sales and use taxes; to increase the rates  
**7** of state sales and use taxes;"**8** AMENDMENT NO. 3**9** On page 1, at the beginning of line 16, insert "302(A), (B), and (C)(1),"**10** AMENDMENT NO. 4**11** On page 51, between line 1 and 2, insert the following:**12** "A. There is hereby levied a tax upon the sale at retail, the use, the  
**13** consumption, the distribution, and the storage for use or consumption in this state,  
**14** of each item or article of tangible personal property, as defined herein, the levy of  
**15** said tax to be as follows:**16** (1) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the sales price  
**17** of each item or article of tangible personal property when sold at retail in this state;  
**18** the tax to be computed on gross sales for the purpose of remitting the amount of tax  
**19** due the state, and to include each and every retail sale. Beginning April 1, 2016, the  
**20** tax rate shall be two and one-half percent (2.5%).**21** (2) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the cost price  
**22** of each item or article of tangible personal property when the same is not sold but  
**23** is used, consumed, distributed, or stored for use or consumption in this state;  
**24** provided there shall be no duplication of the tax. Beginning April 1, 2016, the tax  
**25** rate shall be two and one-half percent (2.5%).**26** B. There is hereby levied a tax upon the lease or rental within this state of  
**27** each item or article of tangible personal property, as defined herein; the levy of said  
**28** tax to be as follows:**29** (1) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the gross  
**30** proceeds derived from the lease or rental of tangible personal property, as defined  
**31** herein, where the lease or rental of such property is an established business, or part  
**32** of an established business, or the same is incidental or germane to the said business.  
**33** Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%).**34** (2) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the monthly  
**35** lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by  
**36** lessee or rentee to the owner of the tangible personal property. Beginning April 1,  
**37** 2016, the tax rate shall be two and one-half percent (2.5%).

1 C.(1) ~~There~~ Until April 1, 2016, there is hereby levied a tax upon all sales  
2 of services, as herein defined, in this state, at the rate of two percent of the amounts  
3 paid or charged for such services. Beginning April 1, 2016, the tax rate shall be two  
4 and one-half percent (2.5%)."