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**SENATE COMMITTEE AMENDMENTS**

2018 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 239 by Senator Morrell

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1 AMENDMENT NO. 1

2 On page 1, line 3, after "or issue" and before "a sales tax clearance" insert "or to revoke"

3 AMENDMENT NO. 2

4 On page 1, delete lines 10 and 11, and insert:

5 **"A. The secretary may refuse to register or issue or may revoke a state**  
6 **sales tax resale certificate to a business that has"**

7 AMENDMENT NO. 3

8 On page 2, line 10, delete "**department**" and insert "**secretary**"

9 AMENDMENT NO. 4

10 On page 2, line 14, after "**business to**" delete the remainder of the line and delete lines 15  
11 and 16 and insert"

12 **"a penalty of five thousand dollars. This penalty shall be in addition to any other**  
13 **tax, interest, and penalties for which the business or the owner of the business**  
14 **may be liable."**

15 AMENDMENT NO. 5

16 On page 2, delete lines 17 through 21, and insert:

17 "Section 2. This Act shall become effective on July 1, 2018."