

SENATE FLOOR AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 27 by Representative Lance Harris

1 AMENDMENT NO. 1

2 Delete Senate Floor Amendment No. 1 proposed by Senator Allain and adopted by the
3 Senate on June 3, 2018.

4 AMENDMENT NO. 2

5 Delete Amendment Nos. 3, 5, 7 through 11, 14, 16 through 21, 23, 25, 27 through 31, 33,
6 35, 37 through 42 proposed by the Senate Committee on Revenue and Fiscal Affairs and
7 adopted by the Senate on May 31, 2018.

8 AMENDMENT NO. 3

9 On page 2, between lines 5 and 6, insert:

10 "(3)(a) "Cost price" means the actual cost of the articles of tangible personal
11 property without any deductions therefrom on account of the cost of materials used,
12 labor, or service cost, ~~except those service costs for installing the articles of tangible~~
13 ~~personal property if such cost is separately billed to the customer at the time of~~
14 ~~installation~~; transportation charges, or any other expenses whatsoever, or the
15 reasonable market value of the tangible personal property at the time it becomes
16 susceptible to the use tax, whichever is less.

17 * * *

18 (14) "Sales of services" means and includes the following:

19 * * *

20 (g)(i)(aa) The furnishing of repairs to or the installation of tangible personal
21 property, ~~including but~~. The furnishing of repairs includes but is not restricted to the
22 repair and servicing of automobiles and other vehicles, electrical and mechanical
23 appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office
24 appliances and equipment. The installation of tangible personal property shall be
25 taxable solely for purposes of the sales and use tax imposed by the state or any
26 political subdivision whose boundaries are coterminous with those of the state. The
27 tax on installation shall apply only to that portion of the installation charge that is
28 less than or equal to ten thousand dollars for each article of tangible personal
29 property that is installed.

30 * * *"