SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Finance to Engrossed Senate Bill No. 271 by Senator White

1 AMENDMENT NO. 1

- 2 On page 1. line 3, after "(63)," insert "and 818.22(A) and (B),"
- 3 AMENDMENT NO. 2
- 4 On page 1, line 7, after "enforcement;" insert:
- 5 "to reduce certain discounts on petroleum products;"
- 6 AMENDMENT NO. 3
- 7 On page 1, line 11, after "(63)" insert ", and 818.22(A) and (B)"
- 8 AMENDMENT NO. 4

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- 9 On page 3, between lines 1 and 2, insert:
- 10 "§818.22. Deductions and discounts allowed
 - A. The supplier or permissive supplier that files a timely return and remits a timely payment may deduct from the amount of tax shown payable on the return an administrative discount in an amount equivalent to one and one-half percent of the tax due on gasoline and diesel fuels. The allowance shall not be deductible unless the supplier or permissive supplier allows a deduction of one-third of one percent to a purchaser with a valid distributor or importer license. However, the allowance shall not be deductible by the supplier or permissive supplier unless the return is filed and payment of the tax is made on or before the twenty-second day of the month as required by this Subpart.
 - B. A licensed distributor or importer that pays the tax due a supplier or permissive supplier by the date required in this Subpart shall be allowed to deduct from the amount due a discount of **one-third of** one percent of the amount of tax payable. The supplier or permissive supplier may not directly or indirectly deny this allowance to a licensed distributor or importer that pays the tax due the supplier or permissive supplier by the date specified.

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- 27 AMENDMENT NO. 5
- On page 27, delete line 29 and on page 28, delete lines 1 through 3
- 29 AMENDMENT NO. 6
- On page 28, at the beginning of line 4, change "C." to "B."