

S.B. 69

SALES AND USE TAX EXEMPTION FOR TEXTBOOKS FOR HIGHER EDUCATION

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 9, 2011 5:03 PM

Senator **John L. Valentine** proposes the following amendments:

1. *Page 71, Lines 2182 through 2184:*

2182 (b) by a seller, other than a bookstore owned by an institution of higher education, if
2183 51% or more of that seller's sales **revenue** for the previous calendar quarter are sales of a textbook for a
2184 higher education course.

2. *Page 71, Lines 2194 through 2196:*

2194 a higher education course; or
2195 (b) to verify that 51% or more of a seller's sales **revenue** for the previous calendar quarter are
2196 sales of a textbook for a higher education course.