

1st Sub. S.B. 225

CHANGES TO GENERAL GOVERNMENT - SALES AND USE TAX AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 24, 2005 10:34 AM

Senator **Gene Davis** proposes the following amendments:

1. Page 14, Line 404 through Page 15, Line 441:

- 404 (40) (a) "Media-related machinery and equipment" means:
405 (i) camera equipment, supplies, and accessories;
406 (ii) motion picture film;
407 (iii) videotape stock;
408 (iv) a digital disc and master;
409 (v) lighting equipment including:
410 (A) a gel;
411 (B) a bulb; or
412 (C) a lamp;
413 (vi) stage equipment;
414 (vii) a crane;
415 (viii) a boom;
416 (ix) a dolly;
417 (x) a jib;
418 (xi) an electric stand, cable, or wire;
419 (xii) a generator used to operate lighting and stage equipment if the lighting and stage
420 equipment is exempt from taxation under this chapter;
421 (xiii) (A) a costume, prop, or scenery; and
422 (B) materials to construct a costume, prop, or scenery;
423 (xiv) photographic film; and
424 (xv) equipment and supplies for:
425 (A) dubbing;
426 (B) mixing;
427 (C) **except as provided in Subsection (40)(b)(x),** editing; or
428 (D) cutting.
429 (b) "Media-related machinery and equipment" does not include:
430 (i) an office;
431 (A) supply; or
432 (B) furniture;
433 (ii) a crew uniform;
434 (iii) a flower or plant used off a set;

- 435 (iv) a telephone, pager, or battery charger;
436 (v) a reusable shipping case or packaging material;
437 (vi) a janitorial supply;
438 (vii) a lease or rental of a motor vehicle;
439 (viii) time code equipment;
440 (ix) a video tape recorder;
441 (x) **notwithstanding Subsection (40)(a)(xv)(C),** digital editing equipment;