

H.B. 251

SALES AND USE TAX REVISIONS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

JANUARY 25, 2008

3:46 PM

Representative **John Dougall** proposes the following amendments:

1. *Page 1, Lines 11 through 16:*

- 11 This bill:
- 12 ▶ repeals certain dates relating to the taxation of food and food ingredients;
- 13 ▶ modifies a sales and use tax exemption relating to sales of aircraft manufactured in
- 14 the state;
- = ▶ modifies the sales and use tax exemption to which public transit districts and their subcontractors are entitled;
- 15 ▶ modifies requirements for calculating the use tax for purposes of a sales and use tax
- 16 return filed quarterly;

2. *Page 35, Lines 1051 through 1054:*

- 1051 (68) sales ;
- (a) to a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
- 1052 District Act {~~;~~} ; or
- = (b) of tangible personal property to a subcontractor of a public transit district, {~~including sales of~~
- construction
- 1053 ~~materials that are to be~~} if the tangible personal property is:
- (i) clearly identified; and
- (ii) installed or converted to real property owned by the public transit
- 1054 district.