

## S.B. 59

# ALLOCATION AND APPORTIONMENT OF INCOME AND DEDUCTION OF A NET LOSS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 25, 2009 12:31 PM

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Senator **Howard A. Stephenson** proposes the following amendments:

1. *Page 8, Lines 234 through 238:*

234           17.   {~~Sales, other than sales of tangible personal property, are in this state if:~~  
235    ~~—— (a) the income-producing activity is performed in this state; or~~  
236    ~~—— (b) the income-producing activity is performed both in and outside this state and a~~  
237    ~~greater proportion of the income-producing activity is performed in this state than in any other~~  
238    ~~state, based on costs of performance.}~~    Whether a receipt, rent, royalty, or sale in connection with  
other than tangible personal property is considered to be in this state is determined in accordance with  
Section 59-7-319.