

## H.B. 385

### SALES AND USE TAX - SELLER NOTICE REQUIREMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 2

FEBRUARY 17, 2012 8:50 AM

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Representative **Merlynn T. Newbold** proposes the following amendments:

1. *Page 2, Line 58 through Page 3, Line 64:*

- 58           (3) The notice required by this section shall state that the:  
59           (a) noncollecting seller did not collect a sales or use tax on the sale; **and**  
60           (b) { **sale may be subject to sales or use taxation;**  
61           **— (c) sale is not exempt from sales or use taxation because it is made over the Internet or**  
62           **by other remote means; and**  
63           **— (d) — } purchaser should consult the tax laws of the state in which the sale is made to**  
64           **determine whether the sale is subject to sales or use taxation.**