

2nd Sub. S.B. 168
SALES AND USE TAX REVISIONS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 28, 2019 5:15 PM

Senator **Curtis S. Bramble** proposes the following amendments:

1. Page 68, Lines 2079 through 2086:

2079 (6) Nothing in this section prohibits a marketplace facilitator from providing in a
2080 marketplace facilitator's agreement with a marketplace seller for the recovery of sales and use
2081 taxes, and any related interest or penalties to the extent that a tax, interest, or penalty is
2082 assessed by the state in an audit of the marketplace facilitator on a retail sale:
2083 (a) that a marketplace facilitator makes or facilitates on behalf of a marketplace seller;
2084 and
2085 (b) for which the marketplace facilitator relied on incorrect **or incomplete** information provided by
2086 the marketplace seller.