

April 19, 2005

PROPOSED AMENDMENTS TO SENATE BILL NO. 2359

That the House recede from its amendments as printed on page 829 of the Senate Journal and page 977 of the House Journal and that Senate Bill No. 2359 be amended as follows:

Page 1, line 3, after "a" insert "remote seller or"

Page 1, line 4, after "agreements" insert "; and to provide an effective date"

Page 1, line 21, after the period insert "A retailer that is a remote seller that, through a certified service provider or by other means, pays the tax due within the time limitations under section 57-39.2-12 or chapter 57-39.4 on taxable sales made before July 1, 2007, may deduct and retain one and one-half percent of the tax due or such lower percentage as agreed in the compensation or monetary allowance agreement as approved by the streamlined sales and use tax governing board. The limitation of subsection 2 does not apply to the amount a retailer who is a remote seller is allowed to deduct and retain under this subsection. For purposes of this subsection, "remote seller" means a retailer that does not have an adequate physical presence to establish nexus in this state for sales tax purposes."

Page 2, line 3, after the period insert "A retailer that is a remote seller that, through a certified service provider or by other means, pays the tax due within the time limitations under section 57-39.2-12 or chapter 57-39.4 on taxable sales made before July 1, 2007, may deduct and retain one and one-half percent of the tax due or such lower percentage as agreed in the compensation or monetary allowance agreement as approved by the streamlined sales and use tax governing board. The limitation of subsection 2 does not apply to the amount a retailer who is a remote seller is allowed to deduct and retain under this subsection. For purposes of this subsection, "remote seller" means a retailer that does not have an adequate physical presence to establish nexus in this state for sales tax purposes."

**SECTION 4. EFFECTIVE DATE.** This Act is effective for taxable years occurring after September 30, 2005."

Renumber accordingly