

**LOST**

1 Senator Seabaugh of the 28th offered the following amendment:

2 Amend HB 1443 by striking the phrase "Part 1 of" where it appears on lines 1 and 13 of page  
3 1 and by striking the phrase "general provisions regarding" where it appears on lines 2 and  
4 14 of page 1.

5 By inserting after the semicolon on line 6 of page 1 the following:

6 "to change the amount of the deduction which may be taken by dealers as compensation  
7 for reporting and paying tax;"

8 By striking the word "part" and inserting in its place the word "article" on line 2 of page 2.

9 By inserting between Sections 2 and 3 a new Section 2A to read as follows:

10 **"SECTION 2A.**

11 Said article is further amended in Code Section 48-8-50, relating to compensation of dealers  
12 for reporting and paying tax, by striking subsection (b) in its entirety and inserting in lieu  
13 thereof a new subsection (b) to read as follows:

14 '(b) Each dealer required to file a return under this article shall include such dealer's  
15 certificate of registration number or numbers for each sales location or affiliated entity of  
16 such dealer on such return. In reporting and paying the amount of tax due under this  
17 article, each dealer shall be allowed the following deduction, but only if the amount due  
18 was not delinquent at the time of payment; and that deduction shall be subject to the  
19 provisions of subsection (f) of this Code section pertaining to calculation of the deduction  
20 when more than one tax is reported on the same return:

21 (1) With respect to each certificate of registration number on such return, a deduction of  
22 3.75 3 percent of the first \$3,000.00 of the combined total amount of all sales and use  
23 taxes reported due on such return for each location other than the taxes specified in  
24 paragraph (3) of this subsection;

25 (2) With respect to each certificate of registration number on such return, a deduction of  
26 one-half of 1 percent of that portion exceeding \$3,000.00 of the combined total amount  
27 of all sales and use taxes reported due on such return for each location other than the  
28 taxes specified in paragraph (3) of this subsection; and

29 (3) With respect to each certificate of registration number on such return, a deduction of  
30 3.75 3 percent of the combined total amount due of all sales and use taxes on motor fuel

1 as defined under paragraph (9) of Code Section 48-9-2, which are imposed under any  
2 provision of this title, including, but not limited to, Code Section 48-9-14 and sales and  
3 use taxes on motor fuel imposed under any of the provisions described in subsection (f)  
4 of this Code section."

5 By adding after the first occurrence of the word "of" on line 32 of page 4 the following:  
6 "Sections 1, 2, and 3 of".