

LOST

Senators Seabaugh of the 28th, Lee of the 29th, Hecht of the 34th, Tanksley of the 32nd, Mullis of the 53rd and others offered the following amendment:

Amend HB 582 by inserting "to increase the deduction which may be taken by a dealer from 3 percent to 4.5 percent;" following "commissioner;" on line 27 of page 1, by redesignating Sections 18 through 21 as Sections 19 through 22, respectively, and by inserting following line 35 of page 17 the following:

"SECTION 18.

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

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

(1) With respect to each certificate of registration number on such return, a deduction of 4.5 3 percent of the first \$3,000.00 of the combined total amount of all sales and use taxes reported due on such return for each location other than the taxes specified in paragraph (3) of this subsection;

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

(3) With respect to each certificate of registration number on such return, a deduction of 4.5 3 percent of the combined total amount due of all sales and use taxes on motor fuel as defined under paragraph (9) of Code Section 48-9-2, which are imposed under any provision of this title, including, but not limited to, Code Section 48-9-14 and sales and use taxes on motor fuel imposed under any of the provisions described in subsection (f) of this Code section."