ADOPTED

Representative Stephens of the 164th offers the following amendment:

1 Amend the Senate Finance Committee substitute to HB 428 (LC 34 4686S) by replacing lines 2 5 and 6 with the following: 3 of the Internal Revenue Code; to extend a sales tax exemption for materials to be used in 4 certain 5 By replacing "(76), (77), and (87)" with "(76) and (87)" on line 12. By replacing lines 18 through 20 with the following: 6 7 (B) This exemption shall apply from July 1, 2015, until January 1, 2017, or until the 8 aggregate state sales and use tax refunded pursuant to this paragraph exceeds 9 \$750,000.00, whichever occurs first. A qualifying aquarium must pay sales and use tax 10 on all purchases and 11 By adding a quotation mark at the end of line 44 and by deleting lines 45 through 73. By replacing lines 86 through 88 with the following: 12 13 (B) This exemption shall apply from July 1, 2016, until June 30, 2018, or until the 14 aggregate state sales and use tax refunded pursuant to this paragraph exceeds \$350,000.00, whichever occurs first. A qualifying zoological institution shall pay sales 15 16 and use tax on all