

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB24-023 be amended as follows:

- 1 Amend printed bill, page 2, line 3, after "(3.5)" insert "and (4)".

- 2 Page 4, after line 6 insert:
 - 3 "(III) "TAX RATE" MEANS THE GENERAL SALES OR USE TAX RATE
 - 4 IMPOSED BY A LOCAL TAXING JURISDICTION, WITHOUT REGARD TO ANY
 - 5 LOCAL SALES OR USE TAX EXEMPTION OR SPECIAL TAX RATE."

- 6 Page 4, line 7, strike "(c)" and substitute "(c) (I)".

- 7 Page 4, line 8, after "DETERMINE" insert "THE TAX RATE AND" and after
8 "WHICH" insert "SALES OR USE".

- 9 Page 4, line 9, strike "AND THE AMOUNT OF SUCH TAX".

- 10 Page 4, after line 13 insert:
 - 11 "(II) TO BE HELD HARMLESS PURSUANT TO SUBSECTION (3.5)(c)(I)
 - 12 OF THIS SECTION, A VENDOR MUST COLLECT, RETAIN, AND PRODUCE UPON
 - 13 REQUEST DOCUMENTATION REASONABLY SUFFICIENT TO DEMONSTRATE
 - 14 THE VENDOR'S PROPER USE OF AND RELIANCE ON THE GIS DATABASE DATA
 - 15 TO DETERMINE THE TAX RATE AND LOCAL TAXING JURISDICTION TO WHICH
 - 16 TAX WAS OWED.
 - 17 (III) A VENDOR THAT QUERIES THE GIS DATABASE USING AN
 - 18 INCOMPLETE OR ERRONEOUS ADDRESS SHALL NOT BE HELD HARMLESS
 - 19 PURSUANT TO SUBSECTION (3.5)(c)(I) OF THIS SECTION FOR THE FAILURE
 - 20 TO PAY ANY TAX, CHARGE, OR FEE LIABILITY TO A LOCAL TAXING
 - 21 JURISDICTION.
 - 22 (d) THE DEPARTMENT OF REVENUE, OR ITS THIRD-PARTY
 - 23 CONTRACTOR, SHALL UPDATE THE DATA CONTAINED IN THE GIS
 - 24 DATABASE, INCLUDING JURISDICTIONAL BOUNDARIES AND TAX RATES,
 - 25 WITHIN THIRTY DAYS OF THE RECEIPT BY THE DEPARTMENT OF REVENUE
 - 26 OF UPDATED OR CORRECTED DATA FROM A LOCAL TAXING JURISDICTION,
 - 27 AND SHALL MAINTAIN THE GIS DATABASE DATA IN AN ACCURATE
 - 28 CONDITION IN ACCORDANCE WITH SUBSECTION (4) OF THIS SECTION. THE
 - 29 DEPARTMENT SHALL PROVIDE A REASONABLY CONVENIENT METHOD FOR
 - 30 LOCAL TAXING JURISDICTIONS TO INFORM THE DEPARTMENT OF ANY
 - 31 ERRORS IN THE GIS DATABASE DATA.
 - 32 (4) The department of revenue shall ensure that the GIS database
 - 33 data, INCLUDING JURISDICTIONAL BOUNDARIES AND TAX RATES, is at least
 - 34 ninety-five percent accurate based on a statistically valid sample of
 - 35 addresses from the database, or based on another acceptable method of
 - 36 proving accuracy."

