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3 PITTMAN AMENDMENT TO HB470 AS ENGROSSED  
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8 On page 1, line 8, delete "40-23-190 and 40-23-191"  
9 and insert in lieu thereof "40-23-190, 40-23-191, and  
10 40-23-194"

11 On page 1, line 17, delete "40-23-190 and 40-23-191"  
12 and insert in lieu thereof "40-23-190, 40-23-191, and  
13 40-23-194"

14 On page 5, after line 4, insert the following:

15 "§40-23-194.

16 "Eligible sellers may deduct and retain a discount  
17 equal to two percent of the simplified sellers use tax  
18 properly collected and then remitted to the department in a  
19 timely manner, provided that for tax periods beginning on or  
20 after January 1, 2019, the allowance for discount shall not  
21 apply to any taxes collected and then remitted which are in  
22 excess of four-hundred thousand dollars (\$400,000). The  
23 department is authorized to prescribe rules for administering  
24 the discount. No discount shall be allowed for any taxes which  
25 are not timely reported and remitted to the department  
26 pursuant to program procedures.

1                   On page 8, line 4, after "sellers" insert the  
2 following:

3                   "through the marketplace facilitator's marketplace.  
4 The collection and reporting requirements of this provision  
5 shall not apply to retail sales other than those made through  
6 a marketplace facilitator's marketplace"

7                   On page 10, line 25, after "Section 4." insert the  
8 following:

9                   "By no later than January 1, 2019, the department  
10 shall initiate an online application process to simplify  
11 refunds requested pursuant to Section 40-23-196."

12                   On page 11, line 22, delete "immediately" and insert  
13 in lieu thereof "the first day of the second month"