

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2019 REGULAR SESSION
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Amend printed copy of **HB 354**

On page 40, line 25, delete "and";
On page 40, line 27, after "Act;", insert "and";
On page 40, after line 27, insert the following:

"5. Admissions charged by nonprofit civic, governmental, or other nonprofit organizations exempt under Section 18 of this Act;"

On page 68, line 6, delete "The first ten thousand dollars (\$10,000) in" and capitalize "sales";
On page 68, line 8, delete "in a calendar year";
On page 68, after line 8, insert the following:

"(3) (a) The exemptions provided in paragraphs (e) and (f) of this subsection shall not apply to sales generated by or arising at a tourism development project approved prior to and in operation as of July 1, 2018, under KRS 148.851 to 148.860.

(b) The exemption provided in paragraph (f) of this subsection shall not apply to sales of donated items by an institution described in and subject to a refund under subsection (4) of this section."

On page 68, line 9, delete "(3)", and insert in lieu thereof "(4)";

On page 68, line 27, delete "(4)", and insert in lieu thereof "(5)";

On page 69, line 1, delete "(3)", and insert in lieu thereof "(4)";

On page 69, delete lines 6 to 9 in their entirety and insert in lieu thereof:

~~"(8) All other sales made by nonprofit education, charitable, or religious institutions or limited liability companies described in subsection (1) of this section are taxable and~~

Amendment No. _____

Rep. Rep. Ruth Ann Palumbo

Committee Amendment _____

Signed: _____

Floor Amendment _____

LRC Drafter: Quarles, Charlotte

Adopted: _____

Date: _____

Rejected: _____

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~~the tax may be passed on to the customer as provided in KRS 139.210.1~~"; and
On page 69, delete lines 14 to 18 in their entirety, and insert in lieu thereof:

"do not apply to sales of admissions, tangible personal property, or digital property made by these organizations."