

2055

Sponsor(s): Representatives Morris, Crouse and Bush

Brief Description: Modifying the taxation of bundled telecommunications services. Revised for 1st Substitute: Modifying the taxation of telephone services.

HB 2055 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Provides that, in the case of a bundled transaction of services that include telephone service, if the price is attributable to services that are taxable and services that are nontaxable, the portion of the price attributable to the nontaxable services shall be subject to tax unless the provider can reasonably identify this portion from its books and records kept in the regular course of business.