

HB 2938-S - DIGEST

(DIGEST AS ENACTED)

Prohibits the department of revenue, for purposes of business and occupation taxes, state retail sales and use taxes, and local retail sales and use taxes, from making a determination of nexus based solely on the attendance or participation of one or more representatives of a person at a single trade convention per year in this state in determining if the person is physically present in this state for the purposes of establishing substantial nexus with this state.