

ESSB 5048 - H AMD TO H AMD (H-2540.1/17) **380**

By Representative Stokesbary

NOT ADOPTED 03/30/2017

1 On page 32, line 5, decrease the general fund-state appropriation
2 for fiscal year 2018 by \$6,046,000

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4 On page 32, line 6, decrease the general fund-state appropriation
5 for fiscal year 2019 by \$4,945,000

6
7 On page 32, line 15, correct the total.

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9 On page 32, line 17, after "limitations:" insert "(1)"

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11 On page 32, line 21, after insert the following:

12
13 "(2) Funding appropriated in this section may not be used for the
14 department to either collect a retail sales or use tax from, or enforce
15 any notice and reporting requirement on, a person who does not have a
16 physical presence in this state under the *Quill Corp. v. North Dakota*
17 standard."

EFFECT: Decreases the General-Fund State appropriation by \$10,991,000. Prohibits the Department of Revenue from using appropriations to collect or enforce a tax on out of state retailers with no physical presence under the *Quill Corp. v. North Dakota* standard.

FISCAL IMPACT:
Reduces General Fund - State by \$10,991,000.

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