

Amendment No. 1 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Wallace offered the following:

**Amendment (with title amendment)**

On page 4, between lines 4, and 5,

insert:

Section 2. Legislative Findings: Over the years the Legislature has passed numerous exemptions from the sales and use tax. Since the priorities of the state can change over time, and the House and Senate have undertaken no comprehensive review of the exemptions, the Legislature finds that it is in the best interest of the state to have such a review. The Sales Tax Exemption Review Commission is created to provide this needed review of the sales and use tax exemptions in chapter 212. This review will allow the Legislature to examine the purpose and effects of all sales and use tax exemptions to ensure that each exemption fulfills an important state interest. This review will identify exemptions that no longer concur with the present interests of the state and provide the Legislature with a recommendation of which exemptions should be repealed.

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1 ===== T I T L E A M E N D M E N T =====  
2 And the title is amended as follows:  
3       On page 1, line 7, after the semicolon,  
4  
5 insert:  
6       providing legislative findings;  
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