

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Carroll offered the following:

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3 **Amendment (with title amendment):**

4 Remove lines 69-94 and insert:

5 department's enabling legislation. Because the Legislature
6 recognizes that private entities or consortia thereof would
7 perform a governmental or public purpose or function when they
8 enter into agreements with the department to design, build,
9 operate, own, or finance transportation facilities, the
10 transportation facilities, including leasehold interests
11 thereof, are exempt from ad valorem taxes as provided in chapter
12 196 to the extent property is owned by the state or other
13 government entity, and from intangible taxes as provided in
14 chapter 199 and special assessments of the state, any city,
15 town, county, special district, political subdivision of the
16 state, or any other governmental entity. The private entities or

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17 consortia thereof are exempt from tax imposed by chapter 201 on
18 all documents or obligations to pay money which arise out of the
19 agreements to design, build, operate, own, lease, or finance
20 transportation facilities. Any private entities or consortia
21 thereof must pay any applicable corporate taxes as provided in
22 chapters 220 and 221, and unemployment compensation taxes as
23 provided in chapter 443, and sales and use tax as provided in
24 chapter 212 shall be applicable. The private entities or
25 consortia thereof must also register and collect the tax imposed
26 by chapter 212 on all their direct sales and leases that are
27 subject to tax under chapter 212. The agreement between the
28 private entity or consortia thereof and the department
29 establishing a transportation facility under this chapter
30 constitute documentation sufficient to claim any exemption under
31 this section.

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34 **T I T L E A M E N D M E N T**

35 Remove lines 4-14 and insert:

36 exempting certain public-private transportation facilities from
37 certain specified taxes and special assessments; excluding
38 certain taxes from such exemption; providing an effective date.