

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Jenne offered the following:

**Amendment**

Remove lines 1742-1762 and insert:

the rate of 0.01 ~~5.5~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or

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14 | licensor's property as used or operated to attract customers.  
15 | Payments for intrinsically valuable personal property such as  
16 | franchises, trademarks, service marks, logos, or patents are not  
17 | subject to tax under this section. In the case of a contractual  
18 | arrangement that provides for both payments taxable as total  
19 | rent or license fee and payments not subject to tax, the tax  
20 | shall be based on a reasonable allocation of such payments and  
21 | shall not apply to that portion which is for the nontaxable  
22 | payments.

23 | (d) If the rental or license fee of any such real property  
24 | is paid by way of property, goods, wares, merchandise, services,  
25 | or other thing of value, the tax shall be at the rate of 0.01  
26 | ~~5.5~~

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