

EHB 2030 - S AMD 306

By Senators Franklin, Regala, Spanel, Franklin, Shin, Kline,
Thibaudeau, Fairley

4/10/03 NOT ADOPTED

1 On page 8, line 34, after "(4)" insert the following:

2 "Notwithstanding subsections (1) through (3) of this section, if
3 any amounts are allocated or apportioned under subsections (1) through
4 (3) of this section to a city or area in this state that does not
5 impose a business and occupation tax, then the city or town that taxes
6 the activity may impose a tax on the total gross income of the taxpayer
7 with respect to the activity that is subject to tax in the city or
8 town.

9 (5)"

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EFFECT: Prevents apportionment to jurisdictions that impose no B&O tax to allow the income to be taxed at least once.