

SB 6008 - DIGEST

Requires that, to claim the credit, the taxpayer must provide the following documentation to the department of revenue: (1) A copy of the bill of sale;

(2) A copy of the use tax return for the tax paid; and

(3) A copy of the appraisal required for a charitable deduction from federal income tax for contributions made to an organization exempt under 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code, as existing and in effect on January 1, 2007.