

Sen. Toi W. Hutchinson

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LRB097 10235 HLH 53530 a

1 AMENDMENT TO SENATE BILL 2194 AMENDMENT NO. . Amend Senate Bill 2194, AS AMENDED, 2 3 with reference to page and line numbers of Senate Amendment No. 4 1, on page 4, line 5, after "property", by inserting "and the term "office location" means a structure, or part of a 5 6 structure, held out to the public as being an office of the 7 retailer or its authorized representative, where at least one 8 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 9 tangible personal property from the retailer"; and 10 11 on page 5, line 21, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible 12 13 personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by 14 15 the retailer or its authorized representative, the ordered 16 tangible personal property is delivered or shipped from the

inventory of the retailer at a location in this State, then the

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1 sales location shall be the retailer's or its authorized 2 representative's office location in this State where the purchase order for such tangible personal property is first 3 4 received or if such order is first received at an office 5 location outside the State then the sales location shall be the 6 inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 7 order for the purchase of tangible personal property is first 8 9 received by the retailer, or placed by the purchaser, at a 10 retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or 11 shipment of the property occurs from that location, then that 12 13 retail sales location shall be deemed the sales location for 14 that sale"; and

on page 11, line 1, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its authorized representative with respect to the purchase of tangible personal property from the retailer"; and

on page 12, line 17, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized

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representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the sales location shall be the retailer's or its authorized representative's office location in this State where the purchase order for such tangible personal property is first received or if such order is first received at an office location outside the State then the sales location shall be the inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for that sale"; and

on page 22, line 18, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its authorized representative with respect to the purchase of tangible personal property from the retailer"; and

on page 24, line 8, after "orders", by inserting ", or (5) in 1 2 those situations where the order for the purchase of tangible 3 personal property is received by the retailer or its authorized 4 representative, and, prior to final acceptance of the order by 5 the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the 6 inventory of the retailer at a location in this State, then the 7 8 sales location shall be the retailer's or its authorized 9 representative's office location in this State where the 10 purchase order for such tangible personal property is first received or if such order is first received at an office 11 12 location outside the State then the sales location shall be the 13 inventory location from which the tangible personal property 14 was shipped or delivered, or (6) in those situations where the 15 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 16 retailer's retail sales location and both the immediate payment 17 for the sale occurs at that location and the delivery or 18 19 shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for 20 21 that sale"; and

22 on page 40, line 2, after "property", by inserting "and the 23 term "office location" means a structure, or part of a structure, held out to the public as being an office of the 24

that sale"; and

- 1 retailer or its authorized representative, where at least one
- individual performs authorized services for the retailer or its 2
- authorized representative with respect to the purchase of 3
- 4 tangible personal property from the retailer"; and

5 on page 41, line 18, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible 6 personal property is received by the retailer or its authorized 7 8 representative, and, prior to final acceptance of the order by 9 the retailer or its authorized representative, the ordered 10 tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the 11 sales location shall be the retailer's or its authorized 12 representative's office location in this State where the 13 14 purchase order for such tangible personal property is first received or if such order is first received at an office 15 location outside the State then the sales location shall be the 16 inventory location from which the tangible personal property 17 was shipped or delivered, or (6) in those situations where the 18 19 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 20 21 retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or 22 23 shipment of the property occurs from that location, then that 24 retail sales location shall be deemed the sales location for

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on page 58, line 8, after "property", by inserting "and the

term "office location" means a structure, or part of a

structure, held out to the public as being an office of the

retailer or its authorized representative, where at least one

individual performs authorized services for the retailer or its

authorized representative with respect to the purchase of

tangible personal property from the retailer"; and

on page 59, line 24, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the sales location shall be the retailer's or its authorized representative's office location in this State where the purchase order for such tangible personal property is first received or if such order is first received at an office location outside the State then the sales location shall be the inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a retailer's retail sales location and both the immediate payment

- 1 for the sale occurs at that location and the delivery or
- shipment of the property occurs from that location, then that 2
- retail sales location shall be deemed the sales location for 3
- 4 that sale"; and
- 5 on page 71, line 3, after "property", by inserting "and the
- term "office location" means a structure, or part of a 6
- structure, held out to the public as being an office of the 7
- 8 retailer or its authorized representative, where at least one
- 9 individual performs authorized services for the retailer or its
- authorized representative with respect to the purchase of 10
- tangible personal property from the retailer"; and 11
- 12 on page 72, line 19, after "orders", by inserting ", or (5) in
- 13 those situations where the order for the purchase of tangible
- 14 personal property is received by the retailer or its authorized
- representative, and, prior to final acceptance of the order by 15
- the retailer or its authorized representative, the ordered 16
- tangible personal property is delivered or shipped from the 17
- 18 inventory of the retailer at a location in this State, then the
- sales location shall be the retailer's or its authorized 19
- representative's office location in this State where the 20
- purchase order for such tangible personal property is first 21
- 22 received or if such order is first received at an office
- 23 location outside the State then the sales location shall be the
- inventory location from which the tangible personal property 24

- 1 was shipped or delivered, or (6) in those situations where the
- 2 <u>order for the purchase of tangible personal property is first</u>
- 3 received by the retailer, or placed by the purchaser, at a
- 4 retailer's retail sales location and both the immediate payment
- 5 for the sale occurs at that location and the delivery or
- 6 shipment of the property occurs from that location, then that
- 7 retail sales location shall be deemed the sales location for
- 8 that sale"; and
- on page 86, line 10, after "property", by inserting "and the
- 10 term "office location" means a structure, or part of a
- 11 structure, held out to the public as being an office of the
- 12 retailer or its authorized representative, where at least one
- individual performs authorized services for the retailer or its
- 14 authorized representative with respect to the purchase of
- tangible personal property from the retailer"; and
- on page 87, line 26, after "orders", by inserting ", or (5) in
- those situations where the order for the purchase of tangible
- 18 personal property is received by the retailer or its authorized
- 19 representative, and, prior to final acceptance of the order by
- 20 the retailer or its authorized representative, the ordered
- 21 tangible personal property is delivered or shipped from the
- 22 <u>inventory of the retailer at a location in this State, then the</u>
- 23 sales location shall be the retailer's or its authorized
- 24 <u>representative's office location in this State where the</u>

- 1 purchase order for such tangible personal property is first 2 received or if such order is first received at an office location outside the State then the sales location shall be the 3 4 inventory location from which the tangible personal property 5 was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first 6 received by the retailer, or placed by the purchaser, at a 7 retailer's retail sales location and both the immediate payment 8 9 for the sale occurs at that location and the delivery or 10 shipment of the property occurs from that location, then that 11 retail sales location shall be deemed the sales location for that sale"; and 12
- 13 on page 94, line 22, after "property", by inserting "and the 14 term "office location" means a structure, or part of a 15 structure, held out to the public as being an office of the retailer or its authorized representative, where at least one 16 individual performs authorized services for the retailer or its 17 authorized representative with respect to the purchase of 18 19 tangible personal property from the retailer"; and
- on page 96, line 12, after "orders", by inserting ", or (5) in 20 those situations where the order for the purchase of tangible 21 22 personal property is received by the retailer or its authorized 23 representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered 24

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1 tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the 2 sales location shall be the retailer's or its authorized 3 4 representative's office location in this State where the 5 purchase order for such tangible personal property is first received or if such order is first received at an office 6 location outside the State then the sales location shall be the 7 inventory location from which the tangible personal property 8 9 was shipped or delivered, or (6) in those situations where the 10 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 11 retailer's retail sales location and both the immediate payment 12 13 for the sale occurs at that location and the delivery or 14 shipment of the property occurs from that location, then that 15 retail sales location shall be deemed the sales location for 16 that sale"; and

on page 105, line 7, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its authorized representative with respect to the purchase of tangible personal property from the retailer"; and

24 on page 106, line 23, after "orders", by inserting ", or (5) in

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those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the sales location shall be the retailer's or its authorized representative's office location in this State where the purchase order for such tangible personal property is first received or if such order is first received at an office location outside the State then the sales location shall be the inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for that sale"; and

on page 113, line 26, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its

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on page 115, line 16, after "orders", by inserting ", or (5) in

those situations where the order for the purchase of tangible

- 1 authorized representative with respect to the purchase of
- 2 tangible personal property from the retailer"; and
- 5 personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by 6 the retailer or its authorized representative, the ordered 7 8 tangible personal property is delivered or shipped from the 9 inventory of the retailer at a location in this State, then the sales location shall be the retailer's or its authorized 10 representative's office location in this State where the 11 purchase order for such tangible personal property is first 12 13 received or if such order is first received at an office 14 location outside the State then the sales location shall be the 15 inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 16
- 19 retailer's retail sales location and both the immediate payment

order for the purchase of tangible personal property is first

received by the retailer, or placed by the purchaser, at a

- for the sale occurs at that location and the delivery or 20
- 21 shipment of the property occurs from that location, then that
- retail sales location shall be deemed the sales location for 22
- 23 that sale"; and
- 24 on page 120, line 21, after "property", by inserting "and the

- 1 term "office location" means a structure, or part of a structure, held out to the public as being an office of the 2
- retailer or its authorized representative, where at least one 3
- 4 individual performs authorized services for the retailer or its
- 5 authorized representative with respect to the purchase of
- 6 tangible personal property from the retailer"; and

on page 122, line 11, after "orders", by inserting ", or (5) in 7 8 those situations where the order for the purchase of tangible 9 personal property is received by the retailer or its authorized 10 representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered 11 12 tangible personal property is delivered or shipped from the 13 inventory of the retailer at a location in this State, then the 14 sales location shall be the retailer's or its authorized representative's office location in this State where the 15 purchase order for such tangible personal property is first 16 received or if such order is first received at an office 17 18 location outside the State then the sales location shall be the 19 inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 20 21 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 22 23 retailer's retail sales location and both the immediate payment 24 for the sale occurs at that location and the delivery or 25 shipment of the property occurs from that location, then that

- 1 retail sales location shall be deemed the sales location for
- 2 that sale"; and
- 3 on page 136, line 18, after "property", by inserting "and the
- 4 term "office location" means a structure, or part of a
- 5 structure, held out to the public as being an office of the
- retailer or its authorized representative, where at least one 6
- individual performs authorized services for the retailer or its 7
- 8 authorized representative with respect to the purchase of
- 9 tangible personal property from the retailer"; and
- 10 on page 138, line 11, after "earth", by inserting ", or (6) in
- 11 those situations where the order for the purchase of tangible
- 12 personal property is received by the retailer or its authorized
- 13 representative, and, prior to final acceptance of the order by
- the retailer or its authorized representative, the ordered 14
- tangible personal property is delivered or shipped from the 15
- inventory of the retailer at a location in this State, then the 16
- sales location shall be the retailer's or its authorized 17
- 18 representative's office location in this State where the
- purchase order for such tangible personal property is first 19
- 20 received or if such order is first received at an office
- location outside the State then the sales location shall be the 21
- 22 inventory location from which the tangible personal property
- 23 was shipped or delivered, or (7) in those situations where the
- 24 order for the purchase of tangible personal property is first

- received by the retailer, or placed by the purchaser, at a 1
- retailer's retail sales location and both the immediate payment 2
- for the sale occurs at that location and the delivery or 3
- 4 shipment of the property occurs from that location, then that
- 5 retail sales location shall be deemed the sales location for
- 6 that sale"; and
- 7 on page 163, line 14, after "property", by inserting "and the
- 8 term "office location" means a structure, or part of a
- 9 structure, held out to the public as being an office of the
- 10 retailer or its authorized representative, where at least one
- individual performs authorized services for the retailer or its 11
- authorized representative with respect to the purchase of 12
- 13 tangible personal property from the retailer"; and
- 14 on page 165, line 7, after "earth", by inserting ", or (6) in
- those situations where the order for the purchase of tangible 15
- personal property is received by the retailer or its authorized 16
- representative, and, prior to final acceptance of the order by 17
- 18 the retailer or its authorized representative, the ordered
- 19 tangible personal property is delivered or shipped from the
- 20 inventory of the retailer at a location in this State, then the
- sales location shall be the retailer's or its authorized 21
- 22 representative's office location in this State where the
- 23 purchase order for such tangible personal property is first
- received or if such order is first received at an office 24

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- 1 location outside the State then the sales location shall be the inventory location from which the tangible personal property 2 was shipped or delivered, or (7) in those situations where the 3 4 order for the purchase of tangible personal property is first 5 received by the retailer, or placed by the purchaser, at a 6 retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or 7 shipment of the property occurs from that location, then that 8 9 retail sales location shall be deemed the sales location for
- on page 173, line 8, after "property", by inserting "and the 11 term "office location" means a structure, or part of a 12 structure, held out to the public as being an office of the 13 14 retailer or its authorized representative, where at least one 15 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 16 tangible personal property from the retailer"; and 17
- 18 on page 174, line 24, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible 19 20 personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by 21 22 the retailer or its authorized representative, the ordered 23 tangible personal property is delivered or shipped from the 24 inventory of the retailer at a location in this State, then the

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1 sales location shall be the retailer's or its authorized representative's office location in this State where the 2 purchase order for such tangible personal property is first 3 4 received or if such order is first received at an office 5 location outside the State then the sales location shall be the 6 inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 7 order for the purchase of tangible personal property is first 8 9 received by the retailer, or placed by the purchaser, at a 10 retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or 11 shipment of the property occurs from that location, then that 12 13 retail sales location shall be deemed the sales location for that sale"; and 14

on page 194, line 2, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its authorized representative with respect to the purchase of tangible personal property from the retailer"; and

on page 195, line 18, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized

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representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the sales location shall be the retailer's or its authorized representative's office location in this State where the purchase order for such tangible personal property is first received or if such order is first received at an office location outside the State then the sales location shall be the inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for that sale"; and

on page 213, line 19, after "property", by inserting "and the term "office location" means a structure, or part of a structure, held out to the public as being an office of the retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its authorized representative with respect to the purchase of tangible personal property from the retailer"; and

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on page 215, line 9, after "orders", by inserting ", or (5) in 1 those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by 5 the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the 7 sales location shall be the retailer's or its authorized 9 representative's office location in this State where the purchase order for such tangible personal property is first received or if such order is first received at an office location outside the State then the sales location shall be the inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 15 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 16 retailer's retail sales location and both the immediate payment 17 for the sale occurs at that location and the delivery or shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for 20 that sale"; and

22 on page 227, line 21, after "property", by inserting "and the 23 term "office location" means a structure, or part of a structure, held out to the public as being an office of the 24

that sale".

- 1 retailer or its authorized representative, where at least one
- individual performs authorized services for the retailer or its 2
- authorized representative with respect to the purchase of 3
- 4 tangible personal property from the retailer"; and

5 on page 229, line 11, after "orders", by inserting ", or (5) in those situations where the order for the purchase of tangible 6 personal property is received by the retailer or its authorized 7 8 representative, and, prior to final acceptance of the order by 9 the retailer or its authorized representative, the ordered 10 tangible personal property is delivered or shipped from the inventory of the retailer at a location in this State, then the 11 sales location shall be the retailer's or its authorized 12 representative's office location in this State where the 13 14 purchase order for such tangible personal property is first received or if such order is first received at an office 15 location outside the State then the sales location shall be the 16 inventory location from which the tangible personal property 17 was shipped or delivered, or (6) in those situations where the 18 19 order for the purchase of tangible personal property is first received by the retailer, or placed by the purchaser, at a 20 21 retailer's retail sales location and both the immediate payment for the sale occurs at that location and the delivery or 22 shipment of the property occurs from that location, then that 23 24 retail sales location shall be deemed the sales location for