

Sen. Toi W. Hutchinson

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	09700SB2194sam003	LRB097 10	0235 HLH	54345 a
1	AMENDMENT TO SENATE	BILL 2194		
2	AMENDMENT NO Amend Sena	te Bill 21	.94, AS A	AMENDED,
3	with reference to page and line numbe	rs of Sena ⁻	te Amendr	nent No.
4	1, on page 4, line 5, after "propert	<u>y</u> ", by ins	serting "	and the
5	term "office location" means a s	tructure,	or part	t of a
6	structure, held out to the public a	is being a	n office	of the
7	retailer or its authorized represent	ative, whe	<u>re at le</u>	ast one
8	individual performs authorized servic	es for the	retaile:	<u>r or its</u>
9	authorized representative with res	pect to t	he purcl	<u>nase of</u>
10	tangible personal property from the	retailer a	and the s	<u>services</u>
11	relate in some fashion to the overall	order pro	cessing c	or sales
12	approval process, including, but not	limited t	co, order	input,
13	order review, credit review,	credit aj	pproval,	order
14	acceptance, or order rejection"; and			

15 on page 5, line 21, after "<u>orders</u>", by inserting "<u>, or (5) in</u> 16 <u>those situations where the order for the purchase of tangible</u> 17 <u>personal property is received by the retailer or its authorized</u>

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

19 on page 11, line 1, after "property", by inserting "and the term "office location" means a structure, or part of a 20 21 structure, held out to the public as being an office of the retailer or its authorized representative, where at least one 22 23 individual performs authorized services for the retailer or its 24 authorized representative with respect to the purchase of 25 tangible personal property from the retailer and the services

1 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 2 order review, credit review, credit approval, order 3 4 acceptance, or order rejection"; and

5 on page 12, line 17, 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 25 that sale"; and

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on page 22, line 18, after "property", by inserting "and the 1 2 term "office location" means a structure, or part of a 3 structure, held out to the public as being an office of the 4 retailer or its authorized representative, where at least one 5 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 6 tangible personal property from the retailer and the services 7 8 relate in some fashion to the overall order processing or sales 9 approval process, including, but not limited to, order input, 10 order review, credit review, credit approval, order acceptance, or order rejection"; and 11

12 on page 24, line 8, 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 17 tangible personal property is delivered or shipped from the 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

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1	was shipped or delivered, or (6) in those situations where the
2	order for the purchase of tangible personal property is first
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	<pre>that sale"; and</pre>
9	on page 40, line 2, 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
13	individual performs authorized services for the retailer or its
14	authorized representative with respect to the purchase of
15	tangible personal property from the retailer and the services
16	relate in some fashion to the overall order processing or sales
17	approval process, including, but not limited to, order input,
18	order review, credit review, credit approval, order
19	acceptance, or order rejection"; and

20 on page 41, line 18, after "<u>orders</u>", by inserting "<u>, or (5) in</u> 21 <u>those situations where the order for the purchase of tangible</u> 22 <u>personal property is received by the retailer or its authorized</u> 23 <u>representative, and, prior to final acceptance of the order by</u> 24 <u>the retailer or its authorized representative, the ordered</u> 09700SB2194sam003 -6- LRB097 10235 HLH 54345 a

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 representative's office location in this State where the 4 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 58, line 8, after "property", by inserting "and the 17 term "office location" means a structure, or part of a 18 19 structure, held out to the public as being an office of the retailer or its authorized representative, where at least one 20 21 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 22 23 tangible personal property from the retailer and the services 24 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 25

1 order review, credit review, credit approval, order acceptance, or order rejection"; and 2

3 on page 59, line 24, after "orders", by inserting ", or (5) in 4 those situations where the order for the purchase of tangible 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 12 purchase order for such tangible personal property is first 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 order for the purchase of tangible personal property is first 17 18 received by the retailer, or placed by the purchaser, at a 19 retailer's retail sales location and both the immediate payment 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

on page 71, line 3, after "property", by inserting "and the 24

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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 the services relate in some fashion to the overall order processing or sales 7 approval process, including, but not limited to, order input, 8 9 order review, credit review, credit approval, order 10 acceptance, or order rejection"; and

on page 72, line 19, after "orders", by inserting ", or (5) in 11 12 those situations where the order for the purchase of tangible 13 personal property is received by the retailer or its authorized 14 representative, and, prior to final acceptance of the order by the retailer or its authorized representative, the ordered 15 tangible personal property is delivered or shipped from the 16 inventory of the retailer at a location in this State, then the 17 sales location shall be the retailer's or its authorized 18 19 representative's office location in this State where the purchase order for such tangible personal property is first 20 21 received or if such order is first received at an office location outside the State then the sales location shall be the 22 23 inventory location from which the tangible personal property 24 was shipped or delivered, or (6) in those situations where the 25 order for the purchase of tangible personal property is first

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1	received by the retailer, or placed by the purchaser, at a
2	retailer's retail sales location and both the immediate payment
3	for the sale occurs at that location and the delivery or
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

on page 86, line 10, after "property", by inserting "and the 7 8 term "office location" means a structure, or part of a structure, held out to the public as being an office of the 9 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 the services 14 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 15 order review, credit review, credit approval, order 16 acceptance, or order rejection"; and 17

on page 87, line 26, after "<u>orders</u>", by inserting "<u>, or (5) in</u> 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

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 14 that sale"; and

15 on page 94, line 22, after "property", by inserting "and the term "office location" means a structure, or part of a 16 structure, held out to the public as being an office of the 17 18 retailer or its authorized representative, where at least one 19 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 20 21 tangible personal property from the retailer and the services relate in some fashion to the overall order processing or sales 22 23 approval process, including, but not limited to, order input, order review, credit review, credit approval, order 24 25 acceptance, or order rejection"; and

on page 96, line 12, 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 105, line 7, 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

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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 the services 5 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 6 order review, credit review, credit approval, order 7 acceptance, or order rejection"; and 8

9 on page 106, line 23, after "orders", by inserting ", or (5) in 10 those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized 11 12 representative, and, prior to final acceptance of the order by 13 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 sales location shall be the retailer's or its authorized 16 representative's office location in this State where the 17 purchase order for such tangible personal property is first 18 19 received or if such order is first received at an office 20 location outside the State then the sales location shall be the 21 inventory location from which the tangible personal property was shipped or delivered, or (6) in those situations where the 22 23 order for the purchase of tangible personal property is first 24 received by the retailer, or placed by the purchaser, at a 25 retailer's retail sales location and both the immediate payment

1 for the sale occurs at that location and the delivery or 2 shipment of the property occurs from that location, then that 3 retail sales location shall be deemed the sales location for 4 that sale"; and

5 on page 113, line 26, 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 the services 11 12 relate in some fashion to the overall order processing or sales 13 approval process, including, but not limited to, order input, 14 order review, credit review, credit approval, order 15 acceptance, or order rejection"; and

on page 115, line 16, after "orders", by inserting ", or (5) in 16 those situations where the order for the purchase of tangible 17 18 personal property is received by the retailer or its authorized representative, and, prior to final acceptance of the order by 19 20 the retailer or its authorized representative, the ordered tangible personal property is delivered or shipped from the 21 22 inventory of the retailer at a location in this State, then the 23 sales location shall be the retailer's or its authorized representative's office location in this State where the 24

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1 purchase order for such tangible personal property is first received or if such order is first received at an office 2 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 6 order for the purchase of tangible personal property is first 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 12 that sale"; and

13 on page 120, line 21, 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 the services 20 relate in some fashion to the overall order processing or sales 21 approval process, including, but not limited to, order input, order review, credit review, credit approval, order 22 23 acceptance, or order rejection"; and

on page 122, line 11, after "<u>orders</u>", by inserting "<u>, or (5) in</u>

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

on page 136, line 18, after "property", by inserting "and the 21 term "office location" means a structure, or part of a 22 structure, held out to the public as being an office of the 23 24 retailer or its authorized representative, where at least one individual performs authorized services for the retailer or its 25

1	authorized representative with respect to the purchase of
2	tangible personal property from the retailer and the services
3	relate in some fashion to the overall order processing or sales
4	approval process, including, but not limited to, order input,
5	order review, credit review, credit approval, order
6	acceptance, or order rejection"; and

on page 138, line 11, after "earth", by inserting ", or (6) in 7 8 those situations where the order for the purchase of tangible personal property is received by the retailer or its authorized 9 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 (7) 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 163, line 14, 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 the services 10 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 11 order review, credit review, credit approval, order 12 13 acceptance, or order rejection"; 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 10 that sale"; and

on page 173, line 8, after "property", by inserting "and the 11 term "office location" means a structure, or part of a 12 13 structure, held out to the public as being an office of the 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 the services 17 18 relate in some fashion to the overall order processing or sales 19 approval process, including, but not limited to, order input, order review, credit review, credit approval, order 20 acceptance, or order rejection"; and 21

on page 174, line 24, after "<u>orders</u>", by inserting "<u>, or (5) in</u> 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 1 the retailer or its authorized representative, the ordered 2 tangible personal property is delivered or shipped from the 3 4 inventory of the retailer at a location in this State, then the 5 sales location shall be the retailer's or its authorized representative's office location in this State where the 6 purchase order for such tangible personal property is first 7 received or if such order is first received at an office 8 9 location outside the State then the sales location shall be the 10 inventory location from which the tangible personal property 11 was shipped or delivered, or (6) in those situations where the order for the purchase of tangible personal property is first 12 received by the retailer, or placed by the purchaser, at a 13 14 retailer's retail sales location and both the immediate payment 15 for the sale occurs at that location and the delivery or 16 shipment of the property occurs from that location, then that retail sales location shall be deemed the sales location for 17 18 that sale"; and

19 on page 194, line 2, after "property", by inserting "and the term "office location" means a structure, or part of a 20 21 structure, held out to the public as being an office of the retailer or its authorized representative, where at least one 22 23 individual performs authorized services for the retailer or its 24 authorized representative with respect to the purchase of 25 tangible personal property from the retailer and the services

1 relate in some fashion to the overall order processing or sales approval process, including, but not limited to, order input, 2 order review, credit review, credit approval, order 3 4 acceptance, or order rejection"; and

5 on page 195, 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 25 that sale"; and

on page 213, line 19, after "property", by inserting "and the 1 2 term "office location" means a structure, or part of a 3 structure, held out to the public as being an office of the 4 retailer or its authorized representative, where at least one 5 individual performs authorized services for the retailer or its authorized representative with respect to the purchase of 6 tangible personal property from the retailer and the services 7 8 relate in some fashion to the overall order processing or sales 9 approval process, including, but not limited to, order input, 10 order review, credit review, credit approval, order acceptance, or order rejection"; and 11

12 on page 215, line 9, 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 17 tangible personal property is delivered or shipped from the 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

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1	was shipped or delivered, or (6) in those situations where the
2	order for the purchase of tangible personal property is first
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
9	on page 227, line 21, after " <u>property</u> ", by inserting " <u>and the</u>
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
13	individual performs authorized services for the retailer or its
14	authorized representative with respect to the purchase of
15	tangible personal property from the retailer and the services
16	relate in some fashion to the overall order processing or sales
17	approval process, including, but not limited to, order input,
18	order review, credit review, credit approval, order
19	acceptance, or order rejection"; and
20	on page 229, line 11, after " <u>orders</u> ", by inserting " <u>, or (5) in</u>

20 on page 229, line II, after "<u>orders</u>", by inserting "<u>, or (5) in</u> 21 <u>those situations where the order for the purchase of tangible</u> 22 <u>personal property is received by the retailer or its authorized</u> 23 <u>representative, and, prior to final acceptance of the order by</u> 24 <u>the retailer or its authorized representative, the ordered</u> 09700SB2194sam003 -23- LRB097 10235 HLH 54345 a

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