February 12, 2019

PROPOSED AMENDMENTS TO SENATE BILL NO. 2257

Page 3, line 15, remove "and"

Page 3, line 16, after the second "parties" insert ";

- (4) A taxpayer may not be required to pay both the state tax and the tribal tax but shall pay only one tax to one government in an amount established by the agreement; and
- (5) The state and tribal government shall cooperate to collect only one tax and share or refund the revenue as specified in the agreement"
- Page 3, line 18, after "the" insert "exterior"
- Page 3, line 24, after the first "the" insert "exterior"
- Page 4, line 23, after the first "the" insert "exterior"
- Page 5, line 27, after the first "the" insert "exterior"
- Page 6, line 19, replace "<u>Agreement</u>" with "<u>Alcoholic beverages gross receipts tax agreement</u>"
- Page 6, line 20, replace "alcohol" with "alcoholic"
- Page 6, line 22, replace "sales, use, and" with "alcoholic beverages"
- Page 6, line 23, replace "taxes" with "tax"
- Page 6, line 29, after "2." insert "A tribe or tribes shall impose a tax equal to the state's alcoholic beverages gross receipts tax on all sales at retail of alcoholic beverages within the exterior boundaries of the reservation in this state.

<u>3.</u>"

- Page 7, line 1, replace "3." with "4."
- Page 7, remove lines 4 through 9
- Page 8, line 4, after "the" insert "exterior"
- Page 9, line 29, replace "3." with "4."
- Page 10, line 2, after "refund" insert "paid under this section"
- Renumber accordingly