Am. Sub. H.B. 166
As Passed by the Senate
TAXCD29 and TAXCD81

________________________________ moved to amend as follows:

1. In line 97533, delete "applies retrospectively to all"
2. Delete line 97534
3. In line 97535, delete everything before "is"

The motion was ______ agreed to.

SYNOPSIS

Sales tax: transportation networks and car sharing

Section 757.301

Deletes language which states that a provision specifying that transportation network and car sharing companies are required to collect sales tax applies retrospectively to past transactions, as well as future ones. The bill would continue to specify that such companies are required to collect sales tax and that the specification "clarifies" and does not change their status, and that the bill's amendment is "remedial."

The House added the specification with respect to transportation network companies, and the Senate bill broadened the House language; the Senate added the specification for car sharing companies and added the language specifying that the transportation network and car sharing provisions are to be applied retrospectively, clarify and do not change the companies' status, and are remedial.

With respect to at least one transportation network company, the company's status as a vendor required to collect sales tax is the subject of a pending Board of Tax Appeals case.