

\_\_\_\_\_ 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"

4 The motion was \_\_\_\_\_ agreed to.

5 SYNOPSIS

6 **Sales tax: transportation networks and car sharing**

7 **Section 757.301**

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

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

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