## HB 2543-S - DIGEST

## (DIGEST OF PROPOSED 1ST SUBSTITUTE)

Declares, for sales tax purposes, in the case of a sale in which one florist takes an order from a customer and then communicates that order to another florist who delivers the items purchased to the place designated by the customer, the location at or from which delivery is made to the consumer is deemed to be the location of the florist originally taking the order.