

HB 1255 - DIGEST

Provides that, upon every person engaging in this state in the business of providing staffing services; as to such persons the amount of tax with respect to such business shall be equal to the gross income of the business, multiplied by the rate of 0.484 percent.

Provides that persons providing staffing services as defined in this act are not liable to collect and remit the retail sales tax to the department when performing services that are defined as a retail sale. The consumer of such staffing services shall be required to remit the sales tax on the sale of or charges for the staffing services directly to the department.