5048-S.E AMH STOK BUNC 116

**ESSB 5048** - H AMD TO H AMD (H-2540.1/17) **380**

By Representative Stokesbary

**NOT ADOPTED 03/30/2017**

On page 32, line 5, decrease the general fund-state appropriation for fiscal year 2018 by $6,046,000

On page 32, line 6, decrease the general fund-state appropriation for fiscal year 2019 by $4,945,000

On page 32, line 15, correct the total.

On page 32, line 17, after "limitations:" insert "(1)"

On page 32, line 21, after insert the following:

"(2) Funding appropriated in this section may not be used for the department to either collect a retail sales or use tax from, or enforce any notice and reporting requirement on, a person who does not have a physical presence in this state under the *Quill Corp. v. North Dakota* standard."

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| --- | --- |
|  | EFFECT:   Decreases the General-Fund State appropriation by $10,991,000. Prohibits the Department of Revenue from using appropriations to collect or enforce a tax on out of state retailers with no physical presence under the *Quill Corp. v. North Dakota* standard.  FISCAL IMPACT:  Reduces General Fund - State by $10,991,000. |

**--- END ---**