

**SSB 6004 - S AMD 824**  
By Senator Wagoner

**ADOPTED 04/27/2019**

1 On page 3, beginning on line 33, strike all of subsection (5) and  
2 insert the following:

3 "(5)(a) Upon every person engaging within this state in the  
4 business of acting as a travel agent or tour operator and whose  
5 annual taxable amount for the prior calendar year was two hundred  
6 fifty thousand dollars or less; as to such persons the amount of the  
7 tax with respect to such activities is equal to the gross income  
8 derived from such activities multiplied by the rate of 0.275 percent.

9 (b) Upon every person engaging within this state in the business  
10 of acting as a travel agent or tour operator and whose annual taxable  
11 amount for the calendar year was more than two hundred fifty thousand  
12 dollars; as to such persons the amount of the tax with respect to  
13 such activities is equal to the gross income derived from such  
14 activities multiplied by the rate of 0.275 percent through June 30,  
15 2019, and 0.9 percent beginning July 1, 2019."

EFFECT: Maintains the preferential business and occupation tax rate for travel agents and tour operators whose annual gross income is two hundred fifty thousand dollars or less.

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