

## LEGISLATIVE ACTION

Senate House

Comm: RCS 03/02/2012

The Committee on Budget (Bogdanoff) recommended the following:

## Senate Amendment

Delete lines 70 - 72 and insert:

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(b) Charges for parking, docking, tie-down, or storage arising from a lawful impoundment are not taxable. As used in this paragraph, the term "lawful impoundment" means the storing of or having custody over an aircraft, boat, or motor vehicle by, or at the direction of, a local, state, or federal law enforcement agency which the owner or the owner's representative is not authorized to enter upon, have access to, or remove without the consent of the law enforcement agency.