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LEGISLATIVE ACTION

Senate

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House

Appropriations Subcommittee on Finance and Tax (Broxson)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 45 - 63

and insert:

determined pursuant to this paragraph. Before January 1, 2024,
and each year thereafter ~~Each calendar year~~, the department
shall determine the tax rate applicable to the sale of natural
gas fuel for the following 12-month period beginning January 1,
rounded to the nearest tenth of a cent, by adjusting the
~~initially established~~ tax rate of 5.8 cents per gallon by the



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11 percentage change in the average of the Consumer Price Index
12 issued by the United States Department of Labor for the most
13 recent 12-month period ending September 30, compared to the base
14 year average, which is the average for the 12-month period
15 ending September 30, 2013.

16 (e)1. An additional tax is imposed on each motor fuel
17 equivalent gallon of natural gas fuel for the privilege of
18 selling natural gas fuel. Before January 1, 2024, and each year
19 thereafter ~~Each calendar year~~, the department shall determine
20 the tax rate applicable to the sale of natural gas fuel, rounded
21 to the nearest tenth of a cent, for the following 12-month
22 period beginning January 1, ~~The tax rate is calculated by~~
23 adjusting the ~~initially established~~ tax rate of 9.2 cents per
24 gallon by the percentage change in the average of the Consumer
25 Price Index issued by the United States Department of Labor for
26 the most recent 12-month period ending September 30, compared to
27 the base year average, which is the average for the 12-month
28 period ending September 30, 2013.

29
30 ===== T I T L E A M E N D M E N T =====

31 And the title is amended as follows:

32 Between lines 5 and 6

33 insert:

34 revising the calculation of certain taxes by the
35 Department of Revenue;