



243850

LEGISLATIVE ACTION

Senate

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House

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Floor: NC/2R

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03/12/2020 07:01 PM

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Senator Taddeo moved the following:

1 **Senate Amendment to Amendment (882296) (with title**
2 **amendment)**

3
4 Delete line 1983
5 and insert:

6 (4) The department may include in the electronic database
7 that an exempt tax rate applies for tangible personal property
8 delivered to a unique United States postal address if such
9 address will be used exclusively by a forwarding agent to
10 receive and export tangible personal property from and to a
11 foreign customer proven to the satisfaction of the department.



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12 As used in this subsection, the term "unique United States
13 postal address" means a postal address used by a single business
14 entity.

15 (5) The department may adopt rules to administer this
16

17 ===== T I T L E A M E N D M E N T =====

18 And the title is amended as follows:

19 Delete line 3556

20 and insert:

21 construction; authorizing the department to include in
22 the electronic database that an exempt tax rate
23 applies for tangible personal property delivered to a
24 unique United States postal address under certain
25 circumstances; defining the term "unique United States
26 postal address"; authorizing the department to adopt