

## Session 123 - (2019-2020)

### S 0272 General Bill, By Senn

#### Summary: Sales tax

A BILL TO AMEND ARTICLE 9, CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO SALES TAX, BY ADDING SECTION 12-36-915, TO PROVIDE THAT A BUSINESS THAT CHARGES A FEE FOR THE SERVICE OF FOOD, BEVERAGES, OR A COMBINATION THEREOF AND THAT PAID SALES TAX ON THE FOOD OR BEVERAGES WHEN PURCHASED AT RETAIL IS NOT IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL.

**12/12/18 Senate Prefiled**

**12/12/18 Senate Referred to Committee on Finance**

**01/08/19 Senate Introduced and read first time (Senate Journal-page 162)**

**01/08/19 Senate Referred to Committee on Finance (Senate Journal-page 162)**