

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 591
Version:	INT
Request No.:	1424
Author:	Sen. Montgomery
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Bill Analysis

SB 591 provides that vendors may claim a 2% sales tax deduction for the purpose of compensating such vendors for the keeping of sales tax records, filing reports, and remitting the tax when due. Any vendor who is delinquent in the remitting of the sales tax may not claim the deduction unless the Tax Commission determines that the delinquency was due to a natural disaster for which a Presidential Major Disaster Declaration was issued. The deduction is capped at \$3,300.00 per month.

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