

Senate Amendment 5529

Amendment Text

PAG LIN

1 1 Amend the amendment, [S-5524](#), to [House File 2205](#), as
1 2 passed by the House, as follows:

1 3 #1. Page 2, by striking line 9 and inserting the
1 4 following: "~~server~~."

1 5 Sec. 107. Section [422.52](#), subsection 6, paragraph
1 6 a, Code Supplement 1999, is amended to read as
1 7 follows:

1 8 a. If a purchaser fails to pay tax imposed by this
1 9 division to the retailer required to collect the tax,
1 10 then in addition to all of the rights, obligations,
1 11 and remedies provided, the tax is payable by the
1 12 purchaser directly to the department, and sections
1 13 [422.50](#), [422.51](#), [422.52](#), [422.54](#), [422.55](#), [422.56](#),
1 14 [422.57](#), [422.58](#), and [422.59](#) apply to the purchaser.
1 15 For failure, the retailer and purchaser are liable,
1 16 unless the circumstances described in [section 421.60](#),
1 17 [subsection 2, paragraph "m"](#), or [section 422.47](#),
1 18 [subsection 3, paragraph "b" or "e"](#), or [subsection 4,](#)
1 19 [paragraph "b" or "d"](#) are applicable."

1 20 #2. Page 2, line 12, by striking the word and
1 21 figure "and 106" and inserting the following: ", 106,
1 22 and 107".

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1 26 JoANN [JOHNSON](#)

1 27 [HF 2205.3](#) 13 78

1 28 mg/cf