

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Joseph

1 Amend the House Finance Committee report, dated March 23, 2026,
2 strike page 1 and substitute:

3 "Amend printed bill, page 5, line 17, after "A" insert "UNIFORM".

4 Page 5 of the bill, strike lines 20 through 27 and substitute:

5 "(4) (a) IF THE AUTHORITY ADOPTS A RESOLUTION DETERMINING
6 THAT THE LEVYING OF A SALES TAX, SALES AND USE TAX, OR BOTH WILL
7 FAIRLY DISTRIBUTE THE COSTS OF THE AUTHORITY'S ACTIVITIES AMONG
8 THE BENEFICIARIES OF THE AUTHORITY'S ACTIVITIES AND WILL NOT IMPOSE
9 AN UNDUE BURDEN ON ANY PARTICULAR GROUP OF PEOPLE OR BUSINESSES
10 AND THE COUNCIL CONSENTS TO SUBMITTING A QUESTION TO THE CITY'S
11 ELECTORS, THE COUNCIL SHALL SUBMIT TO THE CITY'S REGISTERED
12 ELECTORS A BALLOT QUESTION IN THE FORM APPROVED BY THE
13 AUTHORITY AND IN COMPLIANCE WITH SECTION 20 OF ARTICLE X OF THE
14 STATE CONSTITUTION. ALL NEW TAX REVENUES GENERATED BY THE
15 APPROVAL OF THE BALLOT QUESTION ARE IRREVOCABLY PLEDGED TO THE
16 AUTHORITY FOR THE PURPOSES SET FORTH IN THE APPROVED BALLOT
17 QUESTION, EXCEPTING ONLY THOSE DE MINIMUS ADMINISTRATIVE COSTS
18 EXPENDED BY THE CITY IN PRESENTING THE BALLOT QUESTION TO THE
19 ELECTORS AND EXPENDED BY THE CITY TO PAY THE DEPARTMENT OF
20 REVENUE ITS COSTS IN THE ADMINISTRATION AND COLLECTION OF THE
21 APPROVED TAX.

22 (b) ANY SALES TAX, USE TAX, OR BOTH APPROVED PURSUANT TO
23 THIS SUBSECTION (4) MUST BE LEVIED AT A RATE DETERMINED BY THE
24 AUTHORITY NOT TO EXCEED ONE PERCENT, UPON EVERY TRANSACTION OR
25 OTHER INCIDENT WITH RESPECT TO WHICH A SALES OR USE TAX IS LEVIED
26 BY THE STATE PURSUANT TO ARTICLE 26 OF TITLE 39, EXCLUDING THE
27 SALE OR USE OF CIGARETTES.

28 (c) ANY SALES TAX, USE TAX, OR BOTH APPROVED PURSUANT TO
29 THIS SUBSECTION (4) IS IN ADDITION TO ANY OTHER SALES TAX, USE TAX,
30 OR BOTH IMPOSED PURSUANT TO LAW.

31 (d) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
32 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX, SALES AND
33 USE TAX, OR BOTH AUTHORIZED PURSUANT TO THIS SUBSECTION (4)
34 PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29. NOTWITHSTANDING
35 SUBSECTION (4)(a) OF THIS SECTION, THE CITY SHALL PAY THE NET
36 INCREMENTAL COST INCURRED BY THE DEPARTMENT IN THE
37 ADMINISTRATION AND COLLECTION OF THE SALES AND USE TAX."

- 1 Strike page 6 of the bill.
- 2 Page 7 of the bill, strike lines 1 through 14."
- 3 Page 2 of the report, strike lines 1 and 2.
- 4 Page 2 of the report, after line 2 insert:
- 5 "Page 8 of the bill, line 11, after "A" insert "UNIFORM"."
- 6 Page 2 of the report, strike lines 5 through 20 and substitute:
- 7 "Page 8 of the bill, strike lines 19 through 27 and substitute:

8 (2) (a) IF THE HOUSING AUTHORITY ADOPTS A RESOLUTION
9 DETERMINING THAT THE LEVYING OF A SALES TAX, SALES AND USE TAX, OR
10 BOTH WILL FAIRLY DISTRIBUTE THE COSTS OF THE AUTHORITY'S ACTIVITIES
11 AMONG THE BENEFICIARIES OF THE AUTHORITY'S ACTIVITIES AND WILL
12 NOT IMPOSE AN UNDUE BURDEN ON ANY PARTICULAR GROUP OF PEOPLE OR
13 BUSINESSES AND THE BOARD CONSENTS TO SUBMITTING A QUESTION TO
14 THE COUNTY'S ELECTORS, THE COUNTY SHALL SUBMIT TO THE COUNTY'S
15 REGISTERED ELECTORS A BALLOT QUESTION IN THE FORM APPROVED BY
16 THE AUTHORITY AND IN COMPLIANCE WITH SECTION 20 OF ARTICLE X OF
17 THE STATE CONSTITUTION. ALL NEW TAX REVENUES GENERATED BY THE
18 APPROVAL OF THE BALLOT QUESTION ARE IRREVOCABLY PLEDGED TO THE
19 HOUSING AUTHORITY FOR THE PURPOSES SET FORTH IN THE APPROVED
20 BALLOT QUESTION, EXCEPTING ONLY THOSE DE MINIMUS ADMINISTRATIVE
21 COSTS EXPENDED BY THE COUNTY IN PRESENTING THE BALLOT QUESTION
22 TO THE ELECTORS AND EXPENDED BY THE COUNTY TO PAY THE
23 DEPARTMENT OF REVENUE ITS COSTS IN ADMINISTRATING THE COLLECTION
24 OF THE APPROVED TAX.

25 (b) ANY SALES TAX, USE TAX, OR BOTH APPROVED PURSUANT TO
26 THIS SUBSECTION (2) MUST BE LEVIED AT A RATE DETERMINED BY THE
27 HOUSING AUTHORITY NOT TO EXCEED ONE PERCENT, UPON EVERY
28 TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES OR
29 USE TAX IS LEVIED BY THE STATE PURSUANT TO ARTICLE 26 OF TITLE 39,
30 EXCLUDING THE SALE OR USE OF CIGARETTES.

31 (c) ANY SALES TAX, USE TAX, OR BOTH APPROVED PURSUANT TO
32 THIS SUBSECTION (2) IS IN ADDITION TO ANY OTHER SALES TAX, USE TAX,
33 OR BOTH IMPOSED PURSUANT TO LAW.

34 (d) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE
35 SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX, SALES AND
36 USE TAX, OR BOTH AUTHORIZED PURSUANT TO THIS SUBSECTION (2)

1 PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29. NOTWITHSTANDING
2 SUBSECTION (2)(a) OF THIS SECTION, THE COUNTY SHALL PAY THE NET
3 INCREMENTAL COST INCURRED BY THE DEPARTMENT IN THE
4 ADMINISTRATION AND COLLECTION OF THE SALES AND USE TAX."

5 Strike page 9 of the bill.

6 Page 10 of the bill, strike lines 1 through 12."

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