

Requested by Representative BARNHART

**PROPOSED AMENDMENTS TO
HOUSE BILL 2942**

1 On page 1 of the printed bill, delete lines 18 through 25.

2 On page 2, delete lines 1 through 6 and insert:

3 “(6) ‘Qualified heavy equipment’ means equipment used in construction,
4 industry or forestry, together with attachments and other equipment and
5 tools, including, but not limited to, towable trailers and fixed load vehicles,
6 that is:

7 “(a) Mobile;

8 “(b) Owned by a qualified heavy equipment provider; and

9 “(c) Held primarily for rental.

10 “(7)(a) ‘Qualified heavy equipment provider’ means a person that is pri-
11 marily engaged in the business of renting qualified heavy equipment without
12 an operator.

13 “(b) ‘Qualified heavy equipment provider’ does not mean a person prima-
14 rily engaged in the business of renting qualified heavy equipment to one or
15 more of the qualified heavy equipment provider’s affiliates.”.

16 After line 11, insert:

17 “(10) ‘Rent,’ ‘rental’ and ‘renting’ mean leasing for consideration pursuant
18 to a contract for a term of less than 365 consecutive days, an open-ended
19 term or an undefined term.”.

20 On page 5, line 7, after “shall”, insert “, in the department’s sole dis-
21 cretion,”.

1 In line 9, before the period insert “or issue the amount of the difference,
2 with interest determined in the manner provided in section 5 of this 2017
3 Act, as a credit against future heavy equipment rental tax liabilities of the
4 qualified heavy equipment provider”.

5 On page 6, line 5, after “shall”, insert “, in the department’s sole dis-
6 cretion,”.

7 In line 7, before the period insert “or issue the amount of the difference,
8 with interest determined in the manner provided in section 5 of this 2017
9 Act, as a credit against future heavy equipment rental tax liabilities of the
10 qualified heavy equipment provider”.

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