

# HB 4009

## Introduced Bill

- Section 1: Use tax reference
- Section 2: Returns and allowances
- Section 3: Subtraction calculation
- Section 4: Registration required once
- Sections 5-6: Penalties
- Sections 7-8: Applicability
- Section 9: Effective date

<b>-16 Changes</b>	<b>Pages</b>	<b>Lines</b>
"Business revenue" to "commercial activity"	1	2-3
All tax refunds are not commercial activity	1	4
Manufactured dwelling park nonprofit cooperatives	1	6-7
Unrelated business income	1	8-9
Foreign entities without commercial activity in unified group	1-2	11-21, 1-15
Returns and allowances	2	16-17
Subtraction calculation	2-3	18-30, 1-22
Penalties	3-4	23-30, 1-14