

**SENATE AMENDMENTS TO
SENATE BILL 136**

By COMMITTEE ON FINANCE AND REVENUE

March 23

1 On page 1 of the printed bill, line 16, delete “be” and insert “include sales”.

2 After line 19, insert:

3 “(b) The denominator of the sales factor shall include the total gross receipts derived by the
4 taxpayer from transactions in the regular course of the taxpayer’s trade or business, including re-
5 ceipts from real or tangible personal property.”.

6 In line 20, delete “(b)” and insert “(c)”.

7 On page 2, line 1, delete “as” and insert “in”.

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