

HB 2455-1
(LC 2162)
3/4/21 (CMT/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Department of Revenue,
Motion Picture Association)

**PROPOSED AMENDMENTS TO
HOUSE BILL 2455**

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

3 After line 19, insert:

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

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

9 In line 27, delete “as” and insert “in”.

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