



862170

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/05/2013	.	
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The Committee on Commerce and Tourism (Detert) recommended the following:

Senate Amendment

Delete lines 91 - 128
and insert:

(g)~~(k)~~ The dealer, while not having nexus with this state on any of the bases described in paragraphs (a)-(f) ~~(a)-(j)~~ or paragraphs (h)-(i) ~~paragraph (l)~~, is a corporation that is a member of an affiliated group of corporations, as defined in s. 1504(a) of the Internal Revenue Code, whose members are includable under s. 1504(b) of the Internal Revenue Code and whose members are eligible to file a consolidated tax return for federal corporate income tax purposes and any parent or



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13 subsidiary corporation in the affiliated group has nexus with
14 this state on one or more of the bases described in paragraphs
15 (a)-(f) ~~(a)-(j)~~ or paragraphs (h)-(i) ~~paragraph (l)~~; or

16 (h) A person, other than a person acting in the capacity of
17 a common carrier, has nexus with this state and:

18 1. Sells a similar line of products as the dealer and does
19 so under the same or a similar business name;

20 2. Maintains an office, distribution facility, warehouse,
21 storage place, or similar place of business in this state to
22 facilitate the delivery of property or services sold by the
23 dealer to the dealer's customers;

24 3. Uses trademarks, service marks, or trade names in this
25 state which are the same or substantially similar to those used
26 by the dealer;

27 4. Delivers, installs, assembles, or performs maintenance
28 services for the dealer's customers in this state;

29 5. Facilitates the dealer's delivery of property to
30 customers in this state by allowing the dealer's customers to
31 pick up property sold by the dealer at an office, distribution
32 facility, warehouse, storage place, or similar place of business
33 maintained by the person in this state; or

34 6. Conducts any other activities in this state which are
35 significantly associated with the dealer's ability to establish
36 and maintain a market in this state for the dealer's sales; or

37 (i) ~~(l)~~ The dealer or the dealer's activities have
38 sufficient connection with or relationship to this state or its
39 residents of some type other than those described in paragraphs
40 (a)-(h) ~~(a)-(k)~~ to create a nexus empowering this state to tax
41 its mail order sales or to require the dealer to collect sales



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42 tax or accrue use tax.