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3 SENATE TOURISM AND MARKETING COMMITTEE AMENDMENT TO SB315
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8 On page 1, line 25, after "from" insert the
9 following:

10 certain
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12 On page 2, line 4, delete "shall" and insert in lieu
13 thereof the following:

14 may
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16 Commencing on page 6, line 22, and continuing
17 through page 7, line 4, delete the language in its entirety
18 and insert in lieu thereof the following:

19 "(g) If a wine festival is to take place entirely on
20 the premises of the winery that was granted the license to
21 host the wine festival or a winery that is a member of the
22 organization granted the license to host the festival, the
23 board may not require any fee for the wine festival license or
24 any wine festival participant license relating to that
25 festival.
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1 On page 7, line 18, delete "shall" and insert in
2 lieu thereof the following:

3 may

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5 On page 7, line 21, delete "shall"

6
7 On page 7, line 25, after "body" insert the
8 following:

9 within seven days following the conclusion of the
10 wine festival, whether or not the wine festival licensee is
11 exempt from sales tax by law

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13 On page 7, after line 25, insert the following:

14 "(4)a. A wine festival licensee shall register with
15 the county governing body and, if applicable, municipal
16 governing body, no less than seven days prior to the wine
17 festival. This registration shall include any information
18 necessary to ensure that the proper sales tax is collected and
19 remitted from all sales by each wine festival participant,
20 including, but not limited to, a list of all wine festival
21 participant licensees for that wine festival and contact
22 information for each licensee.

23 "b. The wine festival licensee shall collect county
24 and local sales and use taxes for sales made by all wine
25 festival participant licensees at a wine festival which have
26 elected to remit taxes through the wine festival licensee
27 pursuant to subdivision (3), whether or not that wine festival

1 licensee is exempt from sales tax by law. The wine festival
2 licensee shall then remit the sales and use taxes as provided
3 in subdivision (3).

4 "c. Each wine festival licensee and wine festival
5 participant licensee shall be subject to audit by the county
6 and municipal governing body of the location at which the wine
7 festival occurs for the county and local sales tax remitted by
8 or on behalf of that licensee, and shall be responsible for
9 any unreported sales or unremitted sales tax, including
10 unreported or unremitted sales tax related to the failure of
11 that licensee to fully remit and record any sale during the
12 wine festival. Failure to remit sales tax pursuant to this act
13 shall be enforced pursuant to Chapter 23 of Title 40.

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15 On page 8, line 6, after "section" insert the
16 following:

17 ; provided, that the wine festival licensee for that
18 wine festival is in compliance with paragraph (h) (4) a.