

Bill Summary
1st Session of the 57th Legislature

Bill No.:	HB 2352
Version:	CS
Request No.:	2116
Author:	Sen. Bice
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Committee Substitute (CS)

The CS for HB 2352 modifies collections of the sales tax from remote sellers, marketplace facilitators, and referrers. The measure increases the minimum aggregate sales threshold before a remote seller is required to collect and remit sales tax from \$10,000.00 to \$100,000.00. Sales made by facilitators and referrers will not count towards the \$100,000.00 threshold. Marketplace facilitators and referrers must still provide a list of buyers or collect sales tax if total purchases in the state exceed \$10,000.00.

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