

S.F. No. 2082, as introduced - 87th Legislative Session (2011-2012) [12-4410]

2.1 (d) For purposes of this paragraph, "resident" includes an individual who is a
2.2 resident of this state, as defined in section 290.01, or a business that owns tangible
2.3 personal property located in this state or has one or more employees providing services
2.4 for it in this state.

2.5 (e) This subdivision does not apply to chapter 290 and does not expand or contract
2.6 the jurisdiction to tax a trade or business under chapter 290.

2.7 **EFFECTIVE DATE.**

2.8 This section is effective for sales and purchases made after June 30, 2012.