

2001 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB55)

Received: 06/15/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Senate Democratic Caucus

By/Representing: Keckhaver

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

SDC:.....Keckhaver - CN1083,

Topic:

Delete references to North American Industry Classification System

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 06/16/2001	hhagen 06/16/2001		_____			
/1			jfrantze 06/17/2001	_____	lrb_docadmin 06/17/2001		

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1?	jkreye	11 hmk 6/16/01	6/17	Self 6/17			

FE Sent For:

<END>

Delete Freestanding Motion 660, which would replace statutory references relating to the Standard Industrial Classifications (SIC) manual with references to the North American Industry Classification System (NAICS).

CN108?

SHARED REVENUE AND TAX RELIEF -- LOCAL REVENUE OPTIONS

Industrial Classifications

Motion:

Move to replace statutory references relating to the Standard Industrial Classifications (SIC) manual with references to the North American Industry Classification System (NAICS) for purposes of identifying tourism-related businesses relating to the creation of a premier resort area and identifying those businesses subject to the premier resort area tax and for classifying manufacturing property for property tax purposes. Specify that the references to the NAICS manual would first be effective on January 1, 2002.

Replace the current 21 SIC codes under the premier resort area statutes with the following 26 NAICS codes:

<u>NAICS Code</u>	<u>NAICS Title</u>
452990	All other merchandise stores.
445292	Confectionery and nut stores.
445299	All other specialty food stores.
311811	Retail bakeries.
447100	Gasoline stations (including convenience stores with gas).
722110	Full-service restaurants.
722210	Limited-service eating places.
722300	Special food services.
722410	Drinking places.
446110	Pharmacies and drug stores.
445310	Beer, wine, and liquor stores.
451110	Sporting goods stores.
443130	Camera and photographic supply stores.
453220	Gift, novelty, and souvenir stores.
721110	Hotels (except casino hotels) and motels.
721120	Casino hotels.
721191	Bed-and-breakfast inns.
721199	All other traveler accommodations.
721214	Recreational and vacation camps (except campgrounds).
721211	RV (recreational vehicle) parks and campgrounds.
711212	Racetracks.
713910	Golf courses and country clubs.
713100	Amusement parks and arcades.
713200	Gambling industries.
713920	Skiing facilities.
713990	All other amusement and recreation industries.

Replace the current 23 SIC codes for manufacturing property with the following 23 NAICS codes:

<u>NAICS Code</u>	<u>NAICS Title</u>
21	Mining.
311	Food manufacturing.
312	Beverage and tobacco product manufacturing.
313	Textile mills.
314	Textile product mills.
315	Apparel manufacturing.
316	Leather and allied product manufacturing.
321	Wood product manufacturing.
322	Paper manufacturing.
323	Printing and related support activities, including the printing of material by an establishment and the publishing of such material by the same establishment.
324	Petroleum and coal products manufacturing.
325	Chemical manufacturing.
326	Plastics and rubber products manufacturing.
327	Nonmetallic mineral product manufacturing.
331	Primary metal manufacturing.
332	Fabricated metal product manufacturing.
333	Machinery manufacturing.
334	Computer and electronic product manufacturing.
335	Electrical equipment, appliance and component manufacturing.
336	Transportation equipment manufacturing.
337	Furniture and related product manufacturing.
339	Miscellaneous manufacturing.
81292	Photofinishing.

Note:

DOR currently uses SIC codes to identify the primary activities of state businesses. In 1997, the federal government adopted NAICS, a new resource for classifying businesses. However, all businesses within a given SIC code may not convert to the same NAICS code. Therefore, since the conversion is not a one for one conversion, the new NAICS codes have the potential to expand or limit the number of businesses included in the statutory listing. The current listing of SIC codes for manufacturing property purposes is cross-referenced with the tax exemption for manufacturing machinery and equipment. While the degree is not known, any expansion in the list of businesses for manufacturing property tax purposes could expand the number of businesses subject to the exemption.



PKR

SDC:.....Keckhaver – CN1083, Delete references to North American Industry Classification System

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

in 6-16-01

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 682, line 23: delete the material beginning with that line and ending
3 on page 684, line 8.

4 **2.** Page 706, line 15: delete the material beginning with that line and ending
5 on page 708, line 5.

6 **3.** Page 850, line 2: delete the material beginning with that line and ending
7 on page 851, line 15.

8 **4.** Page 1407, line 19: delete lines 19 to 21.

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