

**Amendments to Senate S6259; Assembly A9059
(REVENUE Article VII Bill)**

Part H, Relating to expanding sales tax exemption for solar energy systems equipment and expand income tax credit for such systems, is amended to:

- Correct an effective date reference for the increase in credit under the income tax.

Part Q, relating facilitating the compliance of room remarketers with their obligation to collect sales tax on their sales of occupancy, is added to:

- Provide room remarketers with a way of computing the portion of the bill taxable as rent based on the price they paid for the occupancy relative to the price they paid for the other components of the bundle.
- Permit room remarketers to not specify the amount of the sales tax due on occupancy at the time the customer makes the reservation and instead to provide the information on any invoice given to the customer prior to the completion of the occupancy.
- Allow room remarketers to report sales of occupancies in the sales tax filing period in which the occupancy ended, rather than in the sales tax period during which they collected the consideration for the occupancy.
- Allow room remarketers to give the name, business address and phone number of a hotel when they cannot obtain a certificate of authority.