

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2016 REGULAR SESSION  
**Unofficial Document**

Amend printed copy of HB 374/GA

On page 24, line 4, delete "or";

On page 24, line 11, delete ":", and insert in lieu thereof "; or"; and

On page 24, after line 11, insert the following:

**"(e) 1. The sale of electricity, piped natural or artificial gas, or other fuels to a retailer, as defined in KRS 139.010(27)(a)1., if:**

**a. The electricity, piped natural or artificial gas, or fuel is delivered by the seller to the retailer in this state and consumed by the retailer at the retail location; and**

**b. The retailer has applied for and been granted a certificate of exemption from the department.**

**2. The exemption provided in this paragraph shall not apply to sales of electricity, piped natural or artificial gas, or other fuels to a retailer:**

**a. That is engaged in the business of making sales at auction of tangible personal property or digital property owned by the retailer or others for storage, use, or other consumption;**

**b. That makes more than two (2) retail sales of tangible personal property or digital property during any twelve (12) month period including sales**

Amendment No. SFA 3

Sponsor: Sen. Danny Carroll

Committee Amendment: \_\_\_\_\_

Signed: \_\_\_\_\_

Floor Amendment: \_\_\_\_\_

LRC Drafter: Quarles, Charlotte

Adopted: \_\_\_\_\_

Date: \_\_\_\_\_

Rejected: \_\_\_\_\_

Doc. ID: XXXXX

**Not for Filing**

- made in the capacity of assignee for the benefit of creditors, or receiver  
or trustee in bankruptcy; or*
- c. That conducts a race meeting under KRS Chapter 230, with respect to  
horses which are claimed during the meeting."*