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FLOOR DEBATE

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component of the committee amendments is AM2801, AM2801. (Legislative Journal pages 1102-1105.)

SENATOR CUDABACK: You've heard the discussion by the Clerk. Senator Landis, you're recognized to open on the first portion, AM2801, of the divided committee amendments. AM2801, first component.

SENATOR LANDIS: My notes reflect an AM2800. I may be mistaken. Can I come down and just check with the Clerk as to what...

SENATOR CUDABACK: You may.

SENATOR LANDIS: ...the appropriate piece is?

SENATOR CUDABACK: You may.

SENATOR LANDIS: Thank you.

SENATOR CUDABACK: Senator Landis.

SENATOR LANDIS: Thank you. I understand now from the Clerk, and it was very helpful, that when we refer to AM2801 we're essentially talking about that section of the committee amendments which is the sales tax area, which is why I did not have a number for it before but now do. This is an area that I described to you before in some detail, because it was the first one that I took up, and that is the alteration of our construction sales tax by returning to the place that we were before the law with respect to residential and single family dwelling and duplexes, which is that construction sales...construction labor and remodeling labor is not taxed. It's not taxed in any amount on the labor for that kind of a facility. In a later amendment, by the way, I'm going to make sure that we explain clearly what's in and what's out and, by the way, what that will mean is it will be the residential unit itself, plus an attached or a detached garage. What it won't apply to are retaining walls or fences or similar structures that are not areas of habitation; in other words, what's residential. Residential is the house and the garage. We do retain, with simplified rules of interpretation, the