

S.F. No. 458, as introduced - 87th Legislative Session (2011-2012) [11-1195]

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 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.6 June 30, 2011.