

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend _____ Bill No. _____, Page _____, Section _____, Line _____,

2 by inserting after all of said line the following:

3 "135.100. As used in sections 135.100 to 135.150 the
4 following terms shall mean:

5 (1) "Commencement of commercial operations" shall be deemed
6 to occur during the first taxable year for which the new business
7 facility is first available for use by the taxpayer, or first
8 capable of being used by the taxpayer, in the revenue-producing
9 enterprise in which the taxpayer intends to use the new business
10 facility;

11 (2) "Existing business facility", any facility in this
12 state which was employed by the taxpayer claiming the credit in
13 the operation of a revenue-producing enterprise immediately prior
14 to an expansion, acquisition, addition, or replacement;

15 (3) "Facility", any building used as a revenue-producing
16 enterprise located within the state, including the land on which
17 the facility is located and all machinery, equipment and other
18 real and depreciable tangible personal property acquired for use
19 at and located at or within such facility and used in connection
20 with the operation of such facility;

21 (4) "NAICS", the North American Industrial Classification
22 System as such classifications are defined in the 2007 edition of
23 the North American Industrial Classification System;