

Amend the Jackson amendment (Amendment packet, page 20) on page 1 of the amendment, after the period, by inserting:

If this subsection is declared invalid or unenforceable by any court, or if a taxing entity violates this subsection:

(1) the taxable entity:

(A) holds the entire amount of the fee, charge, reimbursement, or other item collected in trust for the benefit of the state; and

(B) is liable to the state for the entire amount of the fee, charge, reimbursement, or other item collected plus any accrued penalties and interest on the amount collected; and

(2) the remission of the amount collected from a third party under this subsection is:

(A) a voluntary payment of tax by the third party; and

(B) in addition to the amount otherwise owed and payable by the taxable entity under this chapter.