



SB 164 -12 Section by Section

Concept	Sections
Fiscal year filing	2, 3, 4, 5, 6, 7, 8, 9, 10, 11
Exchange of new vehicles between franchised dealerships	3
Net revenue changed to 'receipts'	3
Grocery Outlet	3
Retaliatory Tax	3
Leased vehicles	4
Extends deadline for closed or sold businesses	11
Tax administration penalty alignment	12, 13

