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SENATE BILL No. 509

AMENDMENT

Section 22. Add subsections 15 and 16 to Section 22 to read as follows:

15. The amount of any payments to a subcontractor by a contractor or another subcontractor, provided that said subcontractor is subject to the provisions of sections 2 to 38, inclusive, of the Act with respect to these payments; and provided, that a written agreement exists between the contractor or subcontractor and subcontractor stating the amounts payable to said subcontractor.
16. The amount of any transaction in which the real estate transfer tax is paid by the business entity, provided that the real estate transfer tax is paid in the same quarter or year that the Unified Business Tax is due.