

## Session 109 - (1991-1992)

### H 3525 General Bill, By Kirsh and J.R. Klapman

A Bill to amend Sections 12-7-1120, 12-7-1130, 12-7-1140, 12-7-1150, 12-7-1160, 12-7-1170, and 12-7-1190, relating to allocation or apportionment of income for purposes of the state income tax, so as to require corporations to apportion rather than allocate certain types of corporate income; to amend the 1976 Code by adding Section 12-7-1125, so as to provide for the corporate apportionment of income; and to repeal Section 12-7-1110, relating to the definition of principal place of business.

**02/14/91 House Introduced and read first time HJ-4**

**02/14/91 House Referred to Committee on Ways and Means HJ-4**

**03/25/92 House Tabled in committee**