

1 the manner in which it is delivered is subject to regulation by the
2 Public Service Commission. The exemption for professional and
3 personal services does not include registered lobbyists; nor does
4 the exemption for professional and personal services include
5 lawyers when performing "lobbying" or "lobbying activity" as
6 defined by section one, article three, chapter six-b of this code.

NOTE: The purpose of this bill is to require lobbyists and lawyers when performing lobbying services to pay consumer sales and service tax.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.