

EXHIBIT B

Words and punctuation are shown in red and underlined if added by this amendment. Words and punctuation deleted by this amendment are shown in ~~red and struck through~~.

Chapter 3.01 – Sales and Use Tax Code PART 1. SALES AND USE TAX

3.01.430 Exemptions.

This section sets forth the only exemptions from the City Sales and Use Tax. The exemptions set forth in this section shall not be expanded by implication or similarity. In all cases, the burden of proof shall be on the Taxpayer to establish the applicability of an exemption by the presentation of clear and convincing evidence. The following are exempt from imposition of City Sales and Use Tax, unless stated otherwise:

K. Medical.

4. Oxygen. Oxygen concentrators, oxygen, and with-related accessories.

- I. Lodging Services. Lodging Services provided to a natural Person, pursuant to a written agreement, for a period of thirty (30) consecutive days or more;