

SB025_L.006

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB24-025 be amended as follows:

- 1 Amend proposed committee amendment (SB025_L.004), page 1, after
- 2 line 2 insert:
- 3 "Page 5 of the bill, line 18, after "PROVIDED," insert "AND EXCEPT FOR A
- 4 HOME RULE JURISDICTION'S PARTICIPATION IN RESOLVING DISPUTES AS
- 5 DESCRIBED IN SECTION 29-2-208 (2) AND (3),".

- 6 Page 5 of the bill, line 20, strike "ANY" and substitute "THEIR".

- 7 Page 2 of the amendment, after line 29 insert:
- 8 "Page 15 of the bill, line 20, strike "FUNDS, LESS".

- 9 Page 15 of the bill, strike line 21.

- 10 Page 15 of the bill, line 22, strike "SECTION 39-21-108," and substitute
- 11 "FUNDS".

- 12 Page 2 of the amendment, strike lines 34 through 38 and insert:
- 13 "Page 27 of the bill, line 19, strike "If" and substitute "EXCEPT AS
- 14 PROVIDED IN SUBSECTION (5)(d) OF THIS SECTION, if".

- 15 Page 28 of the bill, strike lines 3 through 8 and substitute "ENTITLED TO
- 16 THE AUTOMATIC ABATEMENT OF INTEREST AND PENALTIES DESCRIBED IN
- 17 THIS SUBSECTION (5)(a) FOR AN ERROR THAT WOULD NOT HAVE OCCURRED
- 18 IF THE TAXPAYER HAD USED THE GIS DATABASE DESCRIBED IN SECTION
- 19 39-26-105.2 TO DETERMINE THE TAX RATE AND THE JURISDICTIONS TO
- 20 WHICH THE SALES OR USE TAX IS DUE. NOTHING IN THIS SUBSECTION (5)(a)
- 21 PROHIBITS A LOCAL GOVERNMENT FROM WAIVING INTEREST OR PENALTIES
- 22 FOR GOOD CAUSE SHOWN.".

- 23 Page 29 of the bill, after line 13 add:
- 24 "(d) IF ALL PARTIES TO A HEARING DESCRIBED IN THIS SUBSECTION
- 25 (5) ARRIVE AT SETTLEMENT PRIOR TO THE HEARING, THE PARTIES MAY
- 26 AGREE IN WRITING TO CANCEL THE HEARING. A LOCAL GOVERNMENT TO
- 27 WHICH THE TAXPAYER ASSERTS IT PAID THE SALES OR USE TAX IN ERROR
- 28 MAY PARTICIPATE IN A SETTLEMENT CONFERENCE AND AGREEMENT
- 29 DESCRIBED IN THIS SUBSECTION (5)(d). AFTER CANCELING THE HEARING,
- 30 NO PARTY HAS A FURTHER RIGHT TO A HEARING BEFORE THE EXECUTIVE
- 31 DIRECTOR AND NEITHER PARTY MAY APPEAL THE DECISION IN THE MANNER
- 32 PROVIDED IN SECTION 39-21-105.".

- 33 Page 5 of the amendment, strike lines 5 through 8.

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