

**HB 1357 - H AMD 393**

By Representative Chandler

ADOPTED 03/07/2011

1 On page 7, line 12, after "liabilities," strike "including" and  
2 insert "or willfully disregarded"

3 On page 7, line 30, after "instructions." insert "A taxpayer will  
4 be considered to have willfully disregarded the requirement to file  
5 returns or remit payment electronically if the department has mailed or  
6 otherwise delivered the specific written instructions to the taxpayer  
7 on at least two occasions."

EFFECT: Extends the 10 percent penalty only if the taxpayer willfully disregards the written instructions.

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