

2SSB 5866 - S AMD 287  
By Senator Frockt

ADOPTED 05/02/2017

- 1       On page 9, line 16, after "(iv)(A)" strike "Except as provided  
2 in (d) of this subsection, appeals" and insert "Appeals"
- 3       On page 10, beginning on line 1 strike all of subsection (d)
- 4       Reletter the remaining subsection consecutively and correct any  
5 internal references accordingly.
- 6       On page 13, line 18, after "tax" strike "division of the court of  
7 appeals" and insert "court"
- 8       On page 17, line 21, after "provided in" strike "sections 108 and  
9 109" and insert "section 108"
- 10       On page 20, line 23, after "section" strike "pr" and insert "or"

EFFECT: The bill currently allows taxpayers with a total disputed amount of \$100,000 or more to avoid paying the disputed amount into court by first utilizing the department of revenue's internal review process. The amendment removes this provision so that all taxpayers with a total disputed amount of over \$100,000 must pay the disputed amount before obtaining a hearing with the tax court, regardless of whether they first obtain review with the department of revenue.

Makes technical corrections to fix: A reference to the tax court, an internal cross reference, and a typographical error.

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