

Hall of the House of Representatives
93rd General Assembly - Regular Session, 2021
Amendment Form

Subtitle of House Bill No. 1705

TO AMEND THE LAW CONCERNING THE HEARING AND APPEAL OF STATE TAX DISPUTES; AND TO
PROVIDE CONFORMING CHANGES RELATED TO THE CREATION OF THE INDEPENDENT TAX
APPEALS COMMISSION ACT.

Amendment No. 1 to House Bill 1705

Amend House Bill No. 1705 as originally introduced:

Page 5, line 34, delete "26-18-406(c)" and substitute "26-18-406(c) or § 26-18-1117"

AND

Page 5, line 35, delete "Court" and substitute "Court or in the circuit court of the county in which the taxpayer resides or has its principal place of business in the state"

AND

Page 8, line 12, delete "relief" and substitute "relief under § 26-18-1117"

AND

Page 8, line 23, delete "Court" and substitute "Court or in the circuit court of the county in which the taxpayer resides or has its principal place of business in the state"

AND

Page 10, line 35, delete "her" and substitute "her or the Tax Appeals Commission under the Independent Tax Appeals Commission Act, § 26-18-1101 et seq.,"

AND

Page 17, line 35, delete "relief" and substitute "relief under § 26-18-1117"

AND



Page 18, line 1, delete "Court" and substitute "Court or in the circuit court of the county in which the noncompliant taxpayer resides or has its principal place of business in the state"

AND

Page 22, line 17, delete "Administration" and substitute "Finance and Administration"

AND

Page 23, line 1, delete "relief" and substitute "relief under § 26-18-1117"

AND

Page 23, delete line 3, and substitute the following:

"Court or in the circuit court of the county in which the distributor resides or has its principal place of business in the state, where the matter shall be tried de novo.

(3) A complaint for judicial relief under this subsection shall be filed within thirty (30) days of the date of the hearing decision issued by the secretary or the commission under subsection (c) of this section."

AND

Page 29, line 13, delete "principle" and substitute "principal"

AND

Page 29, line 14, delete "relief" and substitute "relief under § 26-18-1117"

AND

Page 29, line 15, delete "Court" and substitute "Court or in the circuit court of the county in which the owner of a seized vending device resides or has its principal place of business in the state"

The Amendment was read _____

By: Representative Jett

JLL/JLL - 03-15-2021 11:06:19

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Chief Clerk