

Amendments to House Bill No. 517
3rd Reading Copy

Requested by Representative Brady Wiseman

For the Senate Business, Labor, and Economic Affairs Committee

Prepared by Greg Petesch
March 17, 2005 (10:47am)

1. Title, line 10.

Following: line 9**Insert:** "PROVIDING FOR REPORTING, TAX PAYMENTS, AND PENALTIES;"

2. Page 1, line 30.

Following: "bulk"**Strike:** "and"**Insert:** "; (b) "**Renumber:** subsequent subsections

3. Page 2, line 7.

Strike: "TWO"**Insert:** "3"

4. Page 2, line 8.

Strike: " OR "**Insert:** ". A distillery may not sell or give more than 3 ounces of liquor to an individual during a business day."

5. Page 2, line 9.

Following: line 8**Insert:** "(d) sell liquor that it produces at retail at the distillery directly to the consumer for off-premise consumption provided that the minimum retail price as determined by the department is charged;"**Renumber:** subsequent subsection

6. Page 2, line 12.

Following: "code"**Insert:** ", but may not sell liquor it produces at wholesale to all-beverages license holders"

7. Page 9, line 7.

Insert: "NEW SECTION. Section 6. Reporting -- tax payment -- penalties. (1) A distillery licensed to do business in this state under [section 1] shall, on or before the 15th day of each month, in the manner and form prescribed by the department, make an exact return to the department reporting the amount of liquor manufactured in this state that was sold and delivered by the distillery in the previous month. The department may at any time make an examination of the distillery's books and of the premises and may otherwise check the accuracy of the return.

(2) The tax imposed pursuant to 16-1-404 upon a distillery licensed under [section 1] is due on or before the 15th day of each month from the distiller for liquor sold during the previous month.

(3) If a distiller subject to the payment of the tax provided for in 16-1-404 fails to make any return required by this code or fails to make payment of the tax within the time provided in this part, the department shall, after the time has expired, determine and fix the amount of tax due the state from the delinquent distiller.

(4) The department shall then proceed to collect the tax with penalties and interest. Upon request of the department, the attorney general shall prosecute in any court of competent jurisdiction an action to collect the tax.

(5) If all or part of the tax imposed upon a distillery by this part is not paid when due, the department may issue a warrant for distraint as provided in Title 15, chapter 1, part 7. The resulting lien has precedence over any other claim, lien, or demand filed or recorded after the warrant is issued.

(6) An action may not be maintained to enjoin the collection of the tax or any part of the tax.

(7) Any tax owed by a distiller under this code that is not paid within the time provided is delinquent, and penalty and interest must be added to the delinquent tax as provided in 15-1-216.

(8) A distiller who fails, neglects, or refuses to make the return to the department provided for in this section, refuses to allow the examinations as provided for in this section, or fails to make an accurate return in the manner prescribed is guilty of a misdemeanor and upon conviction shall be fined an amount not exceeding \$1,000."

Renumber: subsequent sections

8. Page 9, line 11.

Following: line 10

Insert: "(2) [Section 6] is intended to be codified as an integral part of Title 16, chapter 1, part 4, and the provisions of Title 16, chapter 1, part 4, apply to [section 6]."