

Amendments to House Bill No. 19
1st Reading Copy

Requested by Representative Roy Hollandsworth

For the House Taxation Committee

Prepared by Megan Moore
January 10, 2013 (2:50pm)

1. Title, page 1, line 14.

Strike: "AN"

Insert: "EFFECTIVE DATES AND"

2. Title, page 1, line 15.

Strike: "DATE"

Insert: "DATES"

3. Page 2, line 3.

Strike: "or fraction of a month"

4. Page 2, line 23.

Following: "subsection"

Insert: "(1) (a),"

Following: "(2) (a)"

Insert: ", "

5. Page 14, lines 15 and 16.

Strike: section 6 in its entirety

Insert: "NEW SECTION. Section 6. {standard} Effective dates.

(1) Except as provided in subsection (2), [this act] is effective January 1, 2014.

(2) [Sections 3, 7, and this section] are effective on passage and approval."

Insert: "NEW SECTION. Section 7. {standard} Applicability.

(1) Except as provided in subsection (2), [this act] applies to:

(a) penalties assessed against taxes due or fees due for tax periods beginning after December 31, 2013; and

(b) interest computed under 15-1-216 assessed on income taxes owed after December 31, 2013, regardless of the tax reporting period for which the taxes are owed.

(2) [Section 3] applies retroactively, within the meaning of 1-2-109, to tax periods beginning after December 31, 2012."

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