

Amendments to Senate Bill No. 280

1<sup>st</sup> Reading Copy

Requested by the Department of Revenue

For the Senate Taxation Committee

Prepared by Dan Whyte

February 18, 2013

1. Title, lines 6 through 10.

Strike: "ALLOWING" on line 6 through "REVENUE;" on line 10

2. Title, line 12.

Strike: "15-15-102;"

3. Page 1, line 18.

Strike: "Within 30 days after a final decision of the department"

Insert: "For appeals"

4. Page 1.

Following: line 22

Insert: "(2) If the taxpayer requests a mediation, the request is to be included in the complaint filed with the state tax appeal board pursuant to 15-2-302 or, if subsequent to the appeal, upon separate motion to the state tax appeal board. If mediation is requested by the taxpayer, the mediation must be conducted no less than 60 days prior to the contested case hearing on the valuation issues, to be scheduled by the state tax appeal board."

Renumber: Subsequent subsections.

5. Page 2, lines 7 through 11.

Following: "unsuccessful,"

Strike: remainder of line 7 through line 11

Insert: "the parties shall proceed to contested case hearing as scheduled by the state tax appeal board."

6. Page 2, lines 13 and 14.

Strike: "Within" on line 13 through "after" on line 14

Insert: "After"

7. Page 2.

Following: line 18

Insert: “(2) If the taxpayer requests a mediation, the request is to be included in the complaint filed with the state tax appeal board pursuant to 15-2-302 or, if subsequent to the appeal, upon separate motion to the state tax appeal board. If mediation is requested by the taxpayer, the mediation must be conducted no less than 60 days prior to the contested case hearing on the valuation issues, to be scheduled by the state tax appeal board.”

Renumber: subsequent subsections.

8. Page 2. Line 20.

Strike: subsection (3) in its entirety

9. Page 2, line 30.

Following: “23.”

Insert: “The procedure applies to assessments of centrally assessed property taxed pursuant to chapter 23.”

10. Page 8, lines 21 and 22

Strike: “or” on line 21 through [section 1]” on line 22

11. Page 9, lines 11 and 12

Strike: “or” on line 11 through [section 1 or 2]” on line 12

12. Page 11.

Strike: Section 8 in its entirety

Renumber: subsequent sections

13. Page 11, line 30.

Following: “the”

Strike: “county tax appeal board”

Following: “state tax appeal board”

Strike: “, or district court”

14. Page 13, line 9.

Following: “[section1],”

Strike: “or”

Insert: “and”

- END -