

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

Date

April 29, 2022

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB22-233 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

1 Amend printed bill, page 3, line 25, strike "MAY 31," and substitute
2 "JUNE 30,".

3 Page 6, after line 10 insert:

4 "(c) A TAX PREPARER IS NOT LIABLE IF THE PREPARER IS UNABLE
5 TO FILE A TAXPAYER'S 2021 STATE INCOME TAX RETURN BY JUNE 30, 2022,
6 WHEN A TAXPAYER TIMELY FILED, AND WAS GRANTED, A TAX EXTENSION
7 AS LONG AS THE TAX PREPARER FILES THE TAX RETURN BY OCTOBER 17,
8 2022."

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