Committee on Local Government.

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

SB17-112 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1. Amend reengrossed bill, page 2, lines 4 and 5, strike "resolution - legislative declaration." and substitute "resolution."
2. Page 2, line 19, strike "39-26-703 (2)(d)," and substitute "39-26-703,":".
3. Page 2, strike line 22 and substitute:

   "(c) (I) FOR ANY PURCHASE OR SALE TRANSACTION OCCURRING ON OF AFTER JANUARY 1, 2018, IF THE TAXPAYER PAYS SALES OR USE TAX TO THE WRONG LOCAL GOVERNMENT, RECEIVES A NOTICE FROM THE CORRECT LOCAL GOVERNMENT, AND FAILS TO COMPLY WITH THE INSTRUCTIONS IN THE NOTICE, THEN THE TAXPAYER MAY NOT CLAIM THE REMEDY SET FORTH IN SUBSECTION (5)(a) OF THIS SECTION WITH RESPECT TO SUCH TRANSACTION, UNLESS THE TAXPAYER RECEIVES A SIMILAR NOTICE DESCRIBED IN SUBSECTION (5)(c)(II) OF THIS SECTION FROM ANOTHER LOCAL GOVERNMENT THAT PROVIDES CONTRARY INSTRUCTIONS.

   (II) THE NOTICE REQUIRED IN SUBSECTION (5)(c)(I) OF THIS SECTION MUST BE RECEIVED BY THE TAXPAYER WITHIN NINETY DAYS OF THE PURCHASE OR SALE TRANSACTION AND MUST:

   (A) BE SENT BY CERTIFIED OR REGISTERED MAIL OR DELIVERED BY A NATIONALLY RECOGNIZED COURIER SERVICE THAT PROVIDES A RECEIPT UPON DELIVERY;

   (B) BE IN WRITING;

   (C) BE SIGNED BY AN APPROPRIATE OFFICIAL OF THE CORRECT LOCAL GOVERNMENT;"
(D) INSTRUCT THE TAXPAYER TO PAY SALES OR USE TAX ON THE
TRANSACTION AT ISSUE TO THE CORRECT LOCAL GOVERNMENT; AND
(E) INCLUDE NOTICE THAT FAILURE TO COMPLY WITH THE
INSTRUCTIONS WILL RESULT IN THE TAXPAYER BEING DENIED THE REMEDY
SET FORTH IN SUBSECTION (5)(a) OF THIS SECTION WITH RESPECT TO SUCH
TRANSACTION."

Strike page 3.

Page 4, strike lines 1 through 18.

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