

SENATE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

SB25-046 be amended as follows:

1 Amend printed bill, page 3, line 13, strike "(e)" and substitute "(e) (I)".

2 Page 3, after line 17 insert:

3 "(II) FOR PURPOSES OF THIS SUBSECTION (1)(e), "PUBLIC AGENT OF
4 A LOCAL TAXING JURISDICTION" INCLUDES:

5 (A) AN OFFICIAL, EMPLOYEE, OR AGENT OF THE DEPARTMENT OF
6 REVENUE WHO CONDUCTS A SALES OR USE TAX INVESTIGATION OF A
7 TAXPAYER ON BEHALF OF A LOCAL TAXING JURISDICTION IN ACCORDANCE
8 WITH THIS PART 2 AND ARTICLE 21 OF TITLE 39; AND

9 (B) AN OFFICIAL, EMPLOYEE, OR AGENT OF THE MULTISTATE TAX
10 COMMISSION, ESTABLISHED IN SECTION 24-60-1301, WHO CONDUCTS A
11 SALES OR USE TAX INVESTIGATION OF A TAXPAYER ON BEHALF OF A LOCAL
12 TAXING JURISDICTION PURSUANT TO SECTION 24-60-1306, AND IN
13 ACCORDANCE WITH THE MULTISTATE TAX COMPACT, SET FORTH IN PART
14 13 OF ARTICLE 60 OF TITLE 24.".

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