

SENATE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

January 28, 2025  
Date

Committee on Finance.

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

SB25-046 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

- 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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