

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee

March 22, 2017
Date

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 -**
2 **legislative declaration.**" and substitute "**resolution.**".

3 Page 2, line 19, strike "39-26-703 (2)(d)," and substitute "39-26-703,".

4 Page 2, strike line 22 and substitute:

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

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

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

20 (B) BE IN WRITING;

21 (C) BE SIGNED BY AN APPROPRIATE OFFICIAL OF THE CORRECT
22 LOCAL GOVERNMENT;

1 (D) INSTRUCT THE TAXPAYER TO PAY SALES OR USE TAX ON THE
2 TRANSACTION AT ISSUE TO THE CORRECT LOCAL GOVERNMENT; AND

3 (E) INCLUDE NOTICE THAT FAILURE TO COMPLY WITH THE
4 INSTRUCTIONS WILL RESULT IN THE TAXPAYER BEING DENIED THE REMEDY
5 SET FORTH IN SUBSECTION (5)(a) OF THIS SECTION WITH RESPECT TO SUCH
6 TRANSACTION."

7 Strike page 3.

8 Page 4, strike lines 1 through 18.

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