

HB22-1118 be amended as follows:

1 Amend printed bill, page 4, strike lines 23 through 27.

2 Page 5, strike lines 1 through 9 and substitute:

3       "(c) (I) A CLAIM FOR REFUND IS INCOMPLETE IF IT DOES NOT  
4 INCLUDE THE FORM AND SUBSTANTIALLY ALL OF THE PERTINENT DATA,  
5 INFORMATION, AND DOCUMENTATION REQUIRED BY SUBSECTION (2)(d) OF  
6 THIS SECTION AND THE RULES PROMULGATED THEREUNDER.

7       (II) PRIOR TO ASSESSING A PENALTY FOR A FRIVOLOUS CLAIM FOR  
8 REFUND DUE TO INCOMPLETENESS UNDER SUBSECTION (5)(b)(I) OF THIS  
9 SECTION, THE EXECUTIVE DIRECTOR SHALL NOTIFY THE PURCHASER OR  
10 THE PREPARER OF THE CLAIM, IF ANY, THAT THE CLAIM APPEARS TO BE  
11 INCOMPLETE. THE NOTIFICATION MUST SPECIFY THE PERTINENT DATA,  
12 INFORMATION, AND DOCUMENTATION THAT APPEARS TO BE MISSING AND  
13 MUST STATE THAT FAILURE TO EITHER CORRECT THE OMISSION OR  
14 WITHDRAW THE CLAIM FOR REFUND WITHIN SIXTY DAYS OF THE DATE OF  
15 THE NOTICE, PLUS SUCH ADDITIONAL TIME ALLOWED BY THE EXECUTIVE  
16 DIRECTOR FOR REASONABLE CAUSE SHOWN, WILL RESULT IN THE  
17 ASSESSMENT AND COLLECTION OF THE CIVIL PENALTY ALLOWED UNDER  
18 THIS SUBSECTION (5). CORRECTING THE OMISSION REQUIRES THE  
19 PURCHASER OR PREPARER TO PROVIDE THE MISSING DATA, INFORMATION,  
20 AND DOCUMENTATION AND TO DEMONSTRATE WHY THE CLAIM IS NOT  
21 INCOMPLETE.

22       (d) IF AN APPLICATION FOR REFUND IS IDENTIFIED AT THE TIME OF  
23 FILING AS A PROTECTIVE CLAIM FILED IN ORDER TO PRESERVE THE RIGHT  
24 TO A REFUND PRIOR TO THE EXPIRATION OF THE STATUTE OF LIMITATIONS,  
25 THE EXECUTIVE DIRECTOR SHALL DETERMINE IF THE CLAIM FOR REFUND  
26 IS FRIVOLOUS AFTER THE CLAIM FOR REFUND IS PERFECTED."

27 Reletter succeeding paragraph accordingly.

28 Page 5, strike lines 13 through 16.

29 Renumber succeeding subparagraphs accordingly.

30 Page 5, after line 20 insert:

31       "(f) THIS SUBSECTION (5) IS REPEALED, EFFECTIVE JULY 1, 2030."

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