

SB112\_L.003

## HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Local Government.SB17-112 be amended as follows:

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;

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

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

29 Strike page 3.

30 Page 4, strike lines 1 through 18.

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