

HB1275_L.003

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB16-1275 be amended as follows:

- 1 Amend printed bill, page 6, line 27, strike "A LEGITIMATE BUSINESS
- 2 PURPOSE." and substitute "REASONS THAT MEET THE ECONOMIC
- 3 SUBSTANCE DOCTRINE AS DESCRIBED IN SECTION 7701 (o) OF THE FEDERAL
- 4 "INTERNAL REVENUE CODE OF 1986", AS AMENDED."

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