

HOUSE FLOOR AMENDMENT EXPLANATION



Bill Number: **HB 2042**

Petersen Floor Amendment

The PETERSEN amendment:

Reduces the statute of limitations from ten years to seven years for the department of revenue to assess a tax if a taxpayer fails to file a report or return.

Removes the sole mail notification requirement and includes all methods allowed under sections 42-1108 or 42-1109.

Amendment explanation prepared by Vince Perez

Phone Number 5989

Is

1/30/2019

Fifty-fourth Legislature
First Regular Session

Petersen
H.B. 2042

PETERSEN FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2042
(Reference to WAYS & MEANS Committee amendment)

- 1 Page 1, line 9, after the period insert "FOR THE PURPOSES OF THIS SECTION, THE REQUIREMENT THAT THE NOTICE BE MAILED SHALL INCLUDE METHODS ALLOWED IN LIEU OF MAIL UNDER SECTIONS 42-1108 OR 42-1109."
- 4 Page 3, line 26, strike "TEN" insert "SEVEN"
- 5 Amend title to conform

WARREN PETERSEN

2042FloorPETERSEN
01/30/2019
02:02 PM
H: VP/lst