



Bill Number: H.B. 2042

Mesnard Floor Amendment

Reference to: House engrossed bill

Amendment drafted by: Carolyn Speroni

FLOOR AMENDMENT EXPLANATION

1. Specifies that the seven-year limitation is specifically for income tax or withholding tax, and that the Arizona Department of Revenue may assess the tax or begin a proceeding in court for collecting the tax at any time, in the case of:
 - a) a false or fraudulent return with the intent to evade tax;
 - b) failure to file a return for any tax administered under the A.R.S. Title 42 other than income tax and withholding tax; and
 - c) failure to file an income tax or withholding tax return if it is shown that the failure was due to an intent to evade tax.

Amendment explanation prepared by Carolyn Speroni

03/19/2019

MESNARD FLOOR AMENDMENT
SENATE AMENDMENTS TO H.B. 2042
(Reference to House engrossed bill)

- 1 Page 1, line 16, strike "~~T~~" insert a colon
- 2 Line 17, strike "~~(a)~~" insert "(a)"
- 3 Strike line 19, insert:
 - 4 "(b) In the case of failure to file a return FOR ANY TAX
 - 5 ADMINISTERED UNDER THIS TITLE OTHER THAN INCOME TAX AND WITHHOLDING TAX.
 - 6 (c) IN THE CASE OF FAILURE TO FILE AN INCOME TAX OR WITHHOLDING TAX
 - 7 RETURN IF IT IS SHOWN THAT THE FAILURE WAS DUE TO AN INTENT TO EVADE TAX."
- 8 Page 2, line 36, after "RETURN" insert "FOR INCOME TAX OR WITHHOLDING TAX"
- 9 Amend title to conform

J.D. MESNARD

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