

HB1219_L.001

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee

Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB09-1219 be amended as follows:

1 Amend printed bill, page 2, line 9, after the period, add "FOR PURPOSES
2 OF THIS SUBSECTION (1.5), THE FOLLOWING BURDENS OF PROOF SHALL
3 APPLY:

4 (a) IF A TAXPAYER'S TOTAL PAYMENTS ARE LESS THAN OR EQUAL
5 TO TWICE THE AMOUNT OF THE ACTUAL TAX LIABILITY, THEN THE
6 DEPARTMENT SHALL BEAR THE BURDEN OF PROVING, BY A
7 PREPONDERANCE OF THE EVIDENCE, THAT SUCH PAYMENTS WERE NOT
8 MADE INCIDENT TO A BONA FIDE AND ORDERLY DISCHARGE OF AN ACTUAL
9 LIABILITY OR A LIABILITY REASONABLY ASSUMED TO BE IMPOSED BY LAW;
10 AND

11 (b) IF A TAXPAYER'S TOTAL PAYMENTS ARE MORE THAN TWICE THE
12 AMOUNT OF THE ACTUAL TAX LIABILITY, THEN THE TAXPAYER SHALL BEAR
13 THE BURDEN OF PROVING, BY A PREPONDERANCE OF THE EVIDENCE, THAT
14 SUCH PAYMENTS WERE MADE INCIDENT TO A BONA FIDE AND ORDERLY
15 DISCHARGE OF AN ACTUAL LIABILITY OR A LIABILITY REASONABLY
16 ASSUMED TO BE IMPOSED BY LAW."

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