

S.B. 84

TRUTH IN TAXATION - JUDGMENT LEVY

SENATE FLOOR AMENDMENTS

AMENDMENT 2

JANUARY 20, 2000 11:40 AM

Senator **John L. Valentine** proposes the following amendments:

1. Page 13, Line 399:

After Line 399 insert:

"(3) Unless other wise agreed to by a taxing entity and a taxpayer, all refunds and interest ordered under this section shall be paid by taxing entities to taxpayers:

(a) within 60 days of the date the refund is ordered; or

(b) if a judgment levy is imposed by the taxing entity relating to the refund, no later than December 31 of the year in which the judgment levy is imposed."

2. Page 15, Line 443:

After Line 443 insert:

"(6) Unless other wise agreed to by a taxing entity and a taxpayer, all refunds and interest ordered under this section shall be paid by taxing entities to taxpayers:

(a) within 60 days of the date the refund is ordered; or

(b) if a judgment levy is imposed by the taxing entity relating to the refund, no later than December 31 of the year in which the judgment levy is imposed."