

S.B. 19

APPOINTMENT AND QUALIFICATION OF MEMBERS OF THE STATE TAX COMMISSION

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 4, 2014 4:41 PM

Senator **Howard A. Stephenson** proposes the following amendments:

1. *Page 3, Lines 67 through 78:*

- 67 (1) [~~Members~~] {~~A~~} Each member of the commission [~~shall have~~]:
- 68 (a) shall have significant tax experience that is relevant to holding office as a
- 69 commissioner;
- 70 (b) shall have knowledge of tax administration or tax compliance ; [~~and~~]
- 71 (c) shall have executive and administrative experience[-]; and
- 72 (d) except for one member who has substantial knowledge and expertise in the theory
- 73 and practice of ad valorem taxation as described in Subsection (2)(a), shall have substantial
- 74 knowledge and experience in one or more of the following:
- 75 (i) the theory and practice of excise taxation;
- 76 (ii) the theory and practice of income taxation;
- 77 (iii) the theory and practice of sales and use taxation; and
- 78 (iv) the theory and practice of corporate taxation.