

**S.B. 250**  
**INCOME TAX REVISIONS**

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 1, Line 13:*

13           ▶       addresses filing requirements for income tax forms and returns ;

2. *Page 9, Lines 259 through 261:*

259           (8) ~~{The}~~ (a) Subject to Subsection (8)(b), the penalty for failure to file an information  
return, information report, or a  
260 complete supporting schedule is \$50 for each information return, information report, or  
261 supporting schedule up to a maximum of \$1,000.

**(b) If an employer is subject to a penalty under Subsection (13), the employer may not be subject to a penalty under Subsection (8)(a).**

3. *Page 14, Lines 418 through 428:*

418           (3) (a) Each employer shall file an annual return, in a form the commission prescribes,  
419 summarizing:  
420           (i) the total compensation paid;  
421           (ii) the federal income tax deducted and withheld; and  
422           (iii) the state tax deducted and withheld for each employee during the calendar year.  
423           (b) ~~{(i) Except as provided in Subsection (3)(b)(ii), the}~~ The return required by Subsection  
424 (3)(a) shall be filed with the commission :

**(i) in an electronic format approved by the commission; and**

**(ii) on or before {February 28} January 31** of the year following that for

425 which the report is made.

426           ~~{(ii) An annual return described in Subsection (3)(a) that is filed electronically shall be~~  
427 **filed with the commission on or before the date established in Section 6071(b), Internal**  
428 **Revenue Code, for filing returns.**