

## S.B. 16

### Tax Credit Review Process Amendments

Senate Amendments

Amendment 1

January 20, 2026 09:53 AM

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Senator **Daniel McCay** proposes the following amendments:

1. *Line 169 through 175:*

169      number of gallons of motor fuel purchased for nonhighway agricultural uses, and the  
170      amount paid for the motor fuel.

171      (c) The claimant, estate, or trust shall retain the original invoice to support the claim.

172      (d) ~~[No]~~ A claimant, **estate, or trust** may claim no more than one claim for a tax refund [may be  
filed

173      ~~annually by each user of motor fuel purchased for nonhighway agricultural uses]~~

174      annually.

175      (6) (a) Upon commission approval of the claim for a refund, the Division of Finance