



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • WEST OFFICE BUILDING, SUITE W115
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

February 9, 2006

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 225, PAYMENT OF TAX OR BONDING IN TAX CASES**, by Senator H. Stephenson, with the following amendments:

1. *Page 2, Lines 41 through 48:*

- 41 (3) The commission shall waive the requirements of Subsection (2) if a taxpayer
42 establishes:
43 (a) that the taxpayer has { ~~assets or income worth substantially more than the~~
44 ~~amount of~~
~~the deficiency~~ } sufficient financial resources to pay the deficiency if the deficiency
is upheld in a final unappealable judgment or order by a court of competent
jurisdiction ; or
45 (b) as determined by the commission, that collection of the deficiency that is the
46 subject of the appeal is not jeopardized by waiving the requirements of Subsection (2).
47 (4) (a) The commission may not unreasonably deny a waiver described in Subsection
48 (3).

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 5-0-3

3 SB0225.SC1.WPD bhowe/BRH ADO/PVD 2/9/06 9:08 am

Bill Number



SB0225

Action Class



S

Action Code



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