



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

January 30, 2009

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 108, TAX COMMISSION ADMINISTRATION, COLLECTION, AND ENFORCEMENT AMENDMENTS**, by Senator W. Niederhauser, with the following amendments:

1. *Page 35, Lines 1077 through 1078:*

1077 (7) A person who has not previously filed a timely request for agency action in
1078 accordance with Subsection {~~(1)~~ **(3)** may object to a final assessment issued by
the commission by:

2. *Page 60, Lines 1842 through 1848:*

1842 [~~(3) If the~~] (1) (a) Subject to Subsection (1)(b), a claim for credit or refund [relates
 to]
1843 of an overpayment that is attributable to a **Utah** net {~~operating~~ loss [carryback
 adjustment as provided
1844 in Section 59-7-110, in lieu of the three-year period provided for in Subsection (2)(a), the
1845 period shall be that period which ends with the expiration of the 15th day of the 40th
 month
1846 following the end of the taxable year of the net loss which results in the carryback.] carry
 back
1847 or carry forward shall be filed within three years from the due date of the return for the
 taxable

Bill Number



SB0108

Action Class



S

Action Code



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1848 year of the Utah net {operating} loss.

Respectfully,

Wayne L. Niederhauser
Committee Chair

Voting: 5-0-2

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