

**S.B. 108**

**TAX COMMISSION ADMINISTRATION, COLLECTION, AND ENFORCEMENT  
AMENDMENTS**

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

JANUARY 30, 2009

1:03 PM

Senator **Wayne L. Niederhauser** proposes 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  
1848 year of the Utah net ~~{operating}~~ loss.