

S.B. 108

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

SENATE FLOOR AMENDMENTS

AMENDMENT 2

FEBRUARY 11, 2009 12:28 PM

Senator **Wayne L. Niederhauser** proposes the following amendments:

1. *Page 58, Lines 1767 through 1772:*

1767 59-1-1419. Venue **-- Section does not affect right to seek judicial review.** .

1768 **(1)** If the commission commences a proceeding relating to the following, the venue is the

1769 Third District Court in Salt Lake City:

1770 ~~{(1)}~~ **(a)** failure to pay a liability;

1771 ~~{(2)}~~ **(b)** failure to file a return; or

1772 ~~{(3)}~~ **(c)** failure to supply information.

(2) Nothing in this section affects a right to seek judicial review in accordance with Part 6, Judicial Review.