

## H.B. 49

# AMENDMENTS RELATED TO A TAX, FEE, OR CHARGE ADMINISTERED BY THE STATE TAX COMMISSION

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

JANUARY 25, 2010 10:26 AM

Representative **Todd E. Kiser** proposes the following amendments:

1. *Page 1, Lines 22 through 25:*

- 22                   •       providing that under certain circumstances interest is allowed after a 45-day  
23 period if a return or amended return is with respect to certain income taxes and is filed electronically; and  
24                   •       providing that under certain circumstances interest is allowed after a 90-day  
25 period if a return or amended return is with respect to a tax, fee, or charge except for certain income taxes  
and is not filed electronically; and

2. *Page 3, Lines 78 through 84:*

- 78           (ii) "Tax, fee, or charge" does not include a tax, fee, or charge imposed under:  
79           (A) Title 41, Chapter 1a, Motor Vehicle Act, except for Section 41-1a-301;  
80           (B) Title 41, Chapter 3, Motor Vehicle Business Regulation Act;  
81           (C) Chapter 2, Property Tax Act, except for Section 59-2-1309;  
82           (D) Chapter 3, Tax Equivalent Property Act; or  
83           (E) Chapter 4, Privilege Tax {; or} ;  
84           {~~(F) Chapter 13, Part 5, Interstate Agreements.~~}

3. *Page 15, Line 439 through Page 16, Line 472:*

- 439           [(4)] (5) (a) Except as provided in Subsection [(4)(c), if any overpayment of tax or fee  
440 administered by the commission] (5)(c), interest may not be allowed on an overpayment of a  
441 tax, fee, or charge if the overpayment of the tax, fee, or charge is refunded within [90]:  
442           (i) 45 days after the last date prescribed for filing the return [of such tax or fee, no  
443 interest shall be allowed on the overpayment:] with respect to {~~the~~} a tax {~~, fee, or charge~~  
~~}~~ under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax  
Act, if the  
444 return is filed electronically; or  
445           (ii) 90 days after the last date prescribed for filing the return ;  
(A) with respect to {~~the~~} a tax, fee,  
446 or charge except for a tax under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,  
Individual Income Tax Act; or  
(B) if the return is not filed electronically.

447 (b) Except as provided in Subsection ~~[(4)]~~ (5)(c), if the return is filed after the last date  
448 prescribed for filing the return, ~~[no]~~ interest ~~[shall]~~ may not be allowed on the overpayment if  
449 the overpayment is refunded within ~~[90]~~;  
450 (i) 45 days after the date the return is filed~~[-]~~ :  
(A) with respect to a tax under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,  
Individual Income Tax Act; and  
(B) if the return is filed electronically; or  
451 (ii) 90 days after the date the return is filed :  
(A) with respect to a tax, fee, or charge except for a tax under Chapter 7, Corporate Franchise and  
Income Taxes, or Chapter 10, Individual Income Tax Act; or  
(B) if the return is not filed electronically.  
452 (c) (i) ~~[Notwithstanding Subsection (4)(a) or (b), in]~~ In the case of an amended return,  
453 interest on an overpayment shall be allowed:  
454 (A) for a time period:  
455 (I) that begins on the later of:  
456 (Aa) the date the original return was filed; or  
457 (Bb) the due date for filing the original return not including any extensions for filing  
458 the original return; and  
459 (II) that ends on the date the commission receives the amended return; and  
460 (B) if the commission does not make a refund of an overpayment under this Subsection  
461 ~~[(4)]~~ (5)(c) ~~[within a 90-day]~~;  
462 (I) if the amended return is with respect to a tax under Chapter 7, Corporate Franchise and  
Income Taxes, or Chapter 10, Individual Income Tax Act, and is filed electronically, within a 45-day  
463 period after the date the  
464 commission receives the amended return, for a time period:  
465 ~~[(A)]~~ (Aa) that begins ~~[91]~~ 46 days after the commission receives the amended return;  
466 and  
467 ~~[(B)]~~ (Bb) subject to Subsection ~~[(4)]~~ (5)(c)(ii), that ends on the date that the  
468 commission completes processing the refund of the overpayment~~[-]~~; or  
(II) if the amended return is with respect to a tax, fee, or charge except for a tax under Chapter 7,  
Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act, or is not filed  
electronically, within a 90-day period after the  
469 date the commission receives the amended return, for a time period:  
470 (Aa) that begins 91 days after the commission receives the amended return; and  
471 (Bb) subject to Subsection (5)(c)(ii), that ends on the date that the commission  
472 completes processing the refund of the overpayment.