

H.B. 198

TOBACCO RELATED PENALTY AMENDMENTS

Representative **Paul Ray** proposes the following amendments:

1. *Page 1, Line 12:*

12 This bill:

▶ permits the Tax Commission to waive, reduce, or compromise certain penalties;

2. *Page 2, Line 28:*

28 59-14-606, as enacted by Laws of Utah 2005, Chapter 204

ENACTS:

59-14-103, Utah Code Annotated 1953

3. *Page 2, Lines 30 through 31:*

30 *Be it enacted by the Legislature of the state of Utah:*

Section 1. Section 59-14-103 is enacted to read:

59-14-103. Waiver or reduction of penalty.

The commission may, upon making a record of its actions, and upon reasonable cause shown, waive, reduce, or compromise any of the penalties or interest imposed under:

(1) Subsection 59-14-212(4)(b)(ii);

(2) Subsection 59-14-214(5)(b)(ii);

(3) Subsection 59-14-407(5)(b)(ii);

(4) Subsection 59-14-606(7)(b)(ii); or

(5) Subsection 59-14-608(1)(d).

31 Section {+} **(2)** . Section **59-14-214** is amended to read:

Renumber remaining sections accordingly.