UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX ● 320 STATE CAPITOL

P.O. BOX 145115 ● SALT LAKE CITY, UTAH 84114-5115 ● (801) 538-1035

February 25, 2014

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on
S.B. 206, TAX, FEE, OR CHARGE OFFENSE AND PENALTY AMENDMENTS, by Senator
C. Bramble, with the following amendments and recommends it be considered read for the
second time and placed on the Consent Calendar:

1. *Page 11, Lines 318 through 323:*

    318   (c) (i) [A person who, with intent to evade a tax, fee, or charge or requirement of this
    319   title or any lawful requirement of the commission,] With respect to a tax, fee, or charge, a
    320   person who knowingly and intentionally **, and without a good faith basis,** fails to
           make, render, sign, or verify a return **within the time required by law** or to
    321   supply information within the time required by law, or who makes, renders, signs, or
           verifies a
    322   false or fraudulent return or statement, or who supplies false or fraudulent information, is
           guilty
    323   of a third degree felony.

2. *Page 13, Line 395 through Page 14, Line 401:*

    395   (c) (i) [Any person who, with intent to evade any tax, fee, or charge as defined in
    396   Section 59-1-401 or requirement of Title 59, Revenue and Taxation, or any lawful
           requirement
    397   of the State Tax Commission,] With respect to a tax, fee, or charge as defined in Section
    398   59-1-401, any person who knowingly and intentionally **, and without a good faith**

basis,   fails to make, render, sign, or verify any

399   return   **within the time required by law**   or to supply any information within the time required by law, or who makes, renders,

400   signs, or verifies any false or fraudulent return or statement, or who supplies any false or

401   fraudulent information, is guilty of a third degree felony.

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 5-0-4
4 SB0206.SC1.WPD lelder/LGE RLR/LGE 2/25/14 8:35 am