

S.B. 206

TAX, FEE, OR CHARGE OFFENSE AND PENALTY AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 3

MARCH 4, 2014 12:42 PM

Representative **Ryan D. Wilcox** proposes the following amendments:

1. *Page 11, Lines 318 through 323*

Senate Committee Amendments

2-25-2014:

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}~~ **an objective** good faith basis, ~~←§~~
fails to make,
320a 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*

Senate Committee Amendments

2-25-2014:

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}~~ **an objective** good faith
basis, ~~←§~~
398a fails to make, render, sign, or verify any
399 return ~~§→~~ within the time required by law ~~←§~~ or to supply any information within the time
399a 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.