H.B. 280
TRANSIENT ROOM TAX PROVISIONS

HOUSE COMMITTEE AMENDMENTS AMENDMENT 1 FEBRUARY 12, 2020 8:05 AM

Representative **Carl R. Albrecht** proposes the following amendments:

1. *Page 1, Lines 16 through 17:*

16 ▸ allows a county auditor to {~~audit transient room tax remittance in coordination~~} **coordinate** with
17 the State Tax Commission **in determining whether to require an audit of any person that is required to remit a transient room tax** ;

2. *Page 1, Line 23:*

23 ▸ to the State Tax Commission -- Tax Administration -- {~~Administration~~} **Auditing** Division, as

3. *Page 8, Lines 241 through 242:*

241 (4) A county auditor may {~~audit, in coordination with the commission, remittance of a~~
242 ~~tax authorized~~} **coordinate with the commission in determining whether to require an audit of any person that is required to remit a tax authorized** under this part.

4. *Page 10, Lines 278 through 282:*

278 {~~Administration~~} **Auditing** Division $300,000
279 The Legislature intends that the State Tax Commission use the appropriation under this
280 item to employ staff or purchase resources to ensure **that persons in** counties of the fourth, fifth, and sixth class
281 comply with the **collection and** remittance {~~and use~~} requirements of a transient room tax authorized in Title 17,
282 Chapter 31, Recreational, Tourist, and Convention Bureaus, and Section 59-12-301.