

S.B. 110
TAX COMMISSION APPEAL AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

FEBRUARY 3, 2021 11:30 AM

Senator **Lincoln Fillmore** proposes the following amendments:

1. *Page 1, Lines 14 through 15:*

- 14 commission decision involving the same taxpayer, the same tax type, ~~{and}~~ the same
15 legal issue or valuation principle , and substantially the same facts is before a court on judicial review.

2. *Page 2, Lines 31 through 32:*

- 31 (b) type of tax; ~~{and}~~
32 (c) legal issue or valuation principle ~~{.}~~ ; and
(d) to a material degree, facts.