## HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 798 by Representative Stokes

## AMENDMENT NO. 1

On page 1, line 2, after "295(C)," insert "299.9, 299.39,"

## AMENDMENT NO. 2

On page 1 , line 3 , after "1561," insert "1565(C)(3),"

## AMENDMENT NO. 3

On page 1 , line 5 , after " 1688 ," delete the remainder of the line, and from the beginning of line 6, delete "and 1574(5)" and insert "and to enact R.S. 47:1574(5)"

AMENDMENT NO. 4
On page 1, line 17, after "295(C)," insert "299.9, 299.39,"
AMENDMENT NO. 5
On page 1, line 18, after "1561," insert "1565(C)(3),"
AMENDMENT NO. 6

On page 1, line 20, after "R.S." and before "hereby" delete "47:1417 and 1574(5) are" and insert "47:1574(5) is"

## AMENDMENT NO. 7

On page 3, line 11, after "accept" delete "an" and insert "a timely filed application for an automatic"

## AMENDMENT NO. 8

On page 3, between lines 27 and 28, insert the following:
"§299.9. Remittance; equivalent of refund
The remittance by the secretary to the claiming agency and the sending of the notice of offset by eertified mail to the address shown on the individual's return shall be deemed to be, to the extent of the remittance, a refund to the individual and to any other person who has a claim to such refund. The secretary shall refund to the individual any amount not remitted to a claimant pursuant to an offset request.
§299.39. Remittance; equivalent of refund
The remittance by the secretary to the claimant and the sending of the notice of offset by ertified mail to the address shown on the individual's return shall be deemed to be, to the extent of the remittance, a refund to the individual and to any other person who has a claim to such refund. The secretary shall refund to the individual any amount not remitted to a claimant pursuant to an offset request.

Page 1 of 3
CODING: Words in struck throught type are deletions from existing law; words underscored are additions.

## AMENDMENT NO. 9

On page 4, line 2, after "protest" delete "claims" and insert "petitions"

## AMENDMENT NO. 10

On page 4, line 11, after "discovery," delete "subpoena" and insert "issue subpoenas,"

## AMENDMENT NO. 11

On page 6, delete lines 3 through 29 in their entirety
AMENDMENT NO. 12
On page 7, delete lines 1 through 3 in their entirety
AMENDMENT NO. 13
On page 7, line 22, after "protest" delete "claim" and insert "petition"
AMENDMENT NO. 14
On page 12, between lines 14 and 15 , insert the following:
"§1565. Notice of assessment and right to appeal
C.
(3) The remedies of a taxpayer aggrieved by any action of the secretary are by appeal to the board of tax appeals or by payment of the disputed tax under protest and suit or petition to recover as provided in this Subtitle.

AMENDMENT NO. 15
On page 13, line 11, after "file a" delete "claim" and insert "petition"
AMENDMENT NO. 16
On page 13, line 22, after "file a" delete "claim" and insert "petition"
AMENDMENT NO. 17
On page 13 , line 28, after "if a" delete "claim" and insert "petition"
AMENDMENT NO. 18
On page 14 , line 1 , after "suit, the" delete "claim" and insert "petition"
AMENDMENT NO. 19
On page 14 , line 18 , after "suit or" delete "claim" and insert "petition"

Page 2 of 3
CODING: Words in struek throught type are deletions from existing law; words underscored are additions.

## 1 AMENDMENT NO. 20

2 On page 16, delete lines 23 through 29 in their entirety and on page 17, delete lines 1
3 through 26 in their entirety
4 AMENDMENT NO. 21
5 On page 17, line 27, change "Section 3." to "Section 2."
6 AMENDMENT NO. 22
7 On page 18 , line 1 , change "Section 4." to "Section 3."
8 AMENDMENT NO. 23
9 On page 18, line 4, change "Section 5." to "Section 4."

Page 3 of 3
CODING: Words in struck throught type are deletions from existing law; words underscored are additions.

