

**HB0804/383629/1**

BY: Delegate Adams

AMENDMENTS TO HOUSE BILL 804  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 17, after “circumstances;” insert “providing that the whistleblower is responsible for certain costs and fees incurred by a certain taxpayer under certain circumstances;”.

AMENDMENT NO. 2

On page 6, before line 17, insert:

**“(D) IF AN INVESTIGATION OR COVERED ENFORCEMENT ACTION UNDER THIS SECTION DOES NOT RESULT IN A FINAL ASSESSMENT OR A SUCCESSFUL OUTCOME AGAINST A TAXPAYER, THE WHISTLEBLOWER SHALL BE RESPONSIBLE FOR ANY COSTS OR ATTORNEY’S FEES INCURRED BY THE TAXPAYER IN DEFENDING AGAINST THE INVESTIGATION OR COVERED ENFORCEMENT ACTION.”;**

and in line 17, strike “(D)” and substitute “(E)”.