

HB0804/715565/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 804
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 7, after “circumstances;” insert “providing for the determination and allocation of the amount of an award if two or more whistleblowers are eligible for the award;”.

AMENDMENT NO. 2

On page 2, in lines 23 and 26, in each instance, after the first “**THE**” insert “**STATE AND COUNTY**”; in line 26, after “**BUSINESS**” insert “**, INCLUDING THOSE PERSONS WHO ARE JOINTLY AND SEVERALLY LIABLE FOR THE STATE TAX LIABILITY OF A BUSINESS UNDER THIS ARTICLE,**”; in line 27, after “**RECEIPTS**” insert “**OR SALES**”; and in line 28, strike “**, PENALTIES, AND INTEREST**”.

On page 3, in line 25, strike “**WAS THE BASIS FOR A SUCCESSFUL**” and substitute “**, BECAUSE OF THE ORIGINAL INFORMATION, RESULTS IN A FINAL ASSESSMENT IN A**”; in the same line, after “**OR**” insert “**A SUCCESSFUL OUTCOME AGAINST A TAXPAYER IN**”; and in line 28, after “**ACTION**” insert “**OR RELATED ACTION**”.

On page 4, after line 2, insert:

“(C) IF TWO OR MORE WHISTLEBLOWERS ARE ELIGIBLE FOR AN AWARD UNDER SUBSECTION (A) OF THIS SECTION ARISING OUT OF THE SAME COVERED ENFORCEMENT ACTION OR RELATED ACTION:

(Over)

(1) THE TOTAL AWARD MAY NOT EXCEED 30% OF THE TAXES, PENALTIES, AND INTEREST COLLECTED THROUGH THE ENFORCEMENT ACTION OR RELATED ACTION; AND

(2) THE COMPTROLLER SHALL DETERMINE THE ALLOCATION OF THE AWARD AMONG THE ELIGIBLE WHISTLEBLOWERS.”;

in line 16, after “ACTION” insert “OR RELATED ACTION”; and strike in their entirety lines 22 through 25, inclusive.

On page 5, in line 2, after “ACTION” insert “OR RELATED ACTION”; in line 3, strike “OR”; after line 3, insert:

“(3) COULD HAVE BEEN CONVICTED OF A CRIMINAL VIOLATION OR HELD PERSONALLY LIABLE FOR THE TAX LIABILITY RELATED TO THE COVERED ENFORCEMENT ACTION OR RELATED ACTION FOR WHICH THE WHISTLEBLOWER OTHERWISE COULD RECEIVE AN AWARD UNDER THIS SECTION HAD THE WHISTLEBLOWER PROVIDED THE ORIGINAL INFORMATION BEFORE THE EXPIRATION OF ANY APPLICABLE STATUTE OF LIMITATIONS FOR PROSECUTION OR ASSESSMENT OF THE WHISTLEBLOWER; OR”;

in line 4, strike “(3)” and substitute “(4)”; in line 9, after “(C)” insert “(1)”; after line 12, insert:

“(2) IN BRINGING A CHALLENGE IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION, THE WHISTLEBLOWER MAY NOT CHALLENGE:

(I) THE DECISION TO CONDUCT OR THE METHOD OF CONDUCTING AN INVESTIGATION ARISING FROM THE ORIGINAL INFORMATION PROVIDED BY THE WHISTLEBLOWER;

(II) THE AMOUNT OF ANY UNPAID TAXES, PENALTIES, OR INTEREST DUE TO THE STATE ARISING FROM THE ORIGINAL INFORMATION PROVIDED BY THE WHISTLEBLOWER;

(III) THE RESULT OF A COVERED ENFORCEMENT ACTION OR RELATED ACTION ARISING FROM THE ORIGINAL INFORMATION PROVIDED BY THE WHISTLEBLOWER; OR

(IV) ANY SETTLEMENT BETWEEN THE STATE AND A PERSON HAVING A TAX LIABILITY THAT ARISES FROM THE ORIGINAL INFORMATION PROVIDED BY THE WHISTLEBLOWER.”;

after line 27, insert:

“(3) NOTHING IN THIS SUBSECTION MAY BE CONSTRUED TO IMPLY OR INFER THAT A WHISTLEBLOWER IS ENTITLED TO COMPENSATION FOR ANY COSTS OR ATTORNEY’S FEES INCURRED TO CLAIM AN AWARD UNDER THIS SUBTITLE.”;

in line 28, strike “(1)”; and in line 32, strike “(I)” and substitute “(1)”.

On page 6, in line 1, strike “(II)” and substitute “(2)”; strike in their entirety lines 4 through 16, inclusive; and strike beginning with the first “OR” in line 25 down through “AUTHORITY,” in line 26.