BY: Budget and Taxation Committee

AMENDMENT TO SENATE BILL NO. 102

(First Reading File Bill)

On page 1, in line 16, after "(D)" insert "(1) SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION,"; and after line 18, insert:

"(2) AN ASSESSMENT OF INCOME TAX UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE RELATED TO CHANGES MADE BY THE AMENDED ITEMS IN THE RETURN.".