

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 64

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 4, after “property” insert “used in the business”; in line 7, after “revoked” insert “under certain circumstances; requiring the Comptroller to assess certain unpaid taxes, interest, and penalties as a certain assessment against certain persons prior to taking possession of certain property; requiring the Comptroller to mail a certain notice to certain persons; providing that certain findings of the Comptroller are final and conclusive”; and in line 10, after “circumstances;” insert “requiring the Comptroller to provide certain notice to certain persons in a certain manner prior to taking possession of certain property;”.

AMENDMENT NO. 2

On page 2 in lines 16, 21, and 32, and on page 3 in lines 7, 11, and 17, in each instance, after “PROPERTY” insert “USED IN THE BUSINESS”.

AMENDMENT NO. 3

On page 2, in line 3, strike “Field Enforcement” and substitute “REGULATORY AND ENFORCEMENT”.

AMENDMENT NO. 4

On page 2, in lines 26 and 30, in each instance, strike “(1)”; and in line 31, after “SUBTITLE” insert “AND THE PROVISIONS OF THIS SECTION”.

On page 3, after line 2, insert:

“(B) (1) PRIOR TO TAKING POSSESSION OF ANY PROPERTY USED IN THE BUSINESS, THE COMPTROLLER SHALL ASSESS ANY UNPAID TAX, INTEREST, AND PENALTY AS A JEOPARDY ASSESSMENT.”

(Over)

(2) THE COMPTROLLER SHALL MAIL TO THE PERSON REQUIRED TO PAY THE TAX A NOTICE OF JEOPARDY ASSESSMENT THAT STATES:

(I) THE FINDINGS ABOUT THE JEOPARDY OF TAX COLLECTION;

(II) THE AMOUNT OF THE ASSESSMENT; AND

(III) A DEMAND THAT THE PERSON IMMEDIATELY PAY THE ASSESSMENT OR SUBMIT EVIDENCE THAT COLLECTION OF THE TAX IS NOT IN JEOPARDY.

(3) THE FINDINGS OF THE COMPTROLLER ABOUT THE JEOPARDY OF TAX COLLECTION SHALL BE FINAL AND CONCLUSIVE.

(4) IF, WITHIN 10 DAYS AFTER A NOTICE OF JEOPARDY IS MAILED, A PERSON FAILS TO COMPLY WITH THE NOTICE, THE COMPTROLLER MAY TAKE POSSESSION OF THE PROPERTY AS AUTHORIZED UNDER SUBSECTION (A) OF THIS SECTION.”;

in lines 3 and 16, strike “(2)” and “(3)”, respectively, and substitute “(C)” and “(D)(1)”, respectively; in line 10, strike “(I)” and substitute “(1)”; and in line 12, strike “(II)” and substitute “(2)”.

AMENDMENT NO. 5

On page 3, in line 16, strike the first “THE” and substitute “SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION, THE”;

after line 19, insert:

“(2) PRIOR TO TAKING POSSESSION OF THE BUSINESS PREMISES, TRADE FIXTURES, MONEY, OR OTHER PERSONAL PROPERTY USED IN THE BUSINESS, THE COMPTROLLER SHALL PROVIDE NOTICE TO THE PERSON THAT THE PROPERTY MAY BE SEIZED BY THE COMPTROLLER BY:

(I) PERSONALLY SERVING NOTICE ON THE PERSON;

(II) IN THE CASE OF A CORPORATION, LIMITED LIABILITY COMPANY, OR LIMITED LIABILITY PARTNERSHIP, PERSONALLY SERVING NOTICE ON A PERSON DESCRIBED IN § 11-601(D) OF THIS TITLE AS BEING PERSONALLY LIABLE FOR ANY UNPAID SALES AND USE TAX; OR

(III) POSTING SUCH NOTICE ON THE BUSINESS PREMISES.”;

in line 20, strike “(B)” and substitute “(E)”; in line 35, strike “(C)” and substitute “(F)”; in line 21, strike “THE PROPERTY” and substitute “ANY TRADE FIXTURE OR OTHER PERSONAL PROPERTY USED IN THE BUSINESS”; and in line 37, strike “(B)(1)” and substitute “(E)(1)”.

AMENDMENT NO. 6

On page 4, after line 6, insert:

“(II) ANY CLAIM DESCRIBED IN § 13-801 OF THIS ARTICLE;”;

in lines 7 and 8, strike “(II)” and “(III)”, respectively, and substitute “(III)” and “(IV)”, respectively; and in line 8, after “ANY” insert “OTHER”.