

## SENATE AMENDMENTS TO SENATE BILL 498

By COMMITTEE ON FINANCE AND REVENUE

April 30

1 Delete lines 6 through 10 of the printed bill and insert:

2 **“SECTION 2. The Department of Revenue may not apply an administrative rule in a**  
3 **manner that requires a change in the treatment of an item of income or expense, a de-**  
4 **duction, exclusion, credit or other particular on a report or return filed by a taxpayer if:**

5 **“(1) The taxpayer filed the report or return by the date it was due; and**

6 **“(2) The treatment of the item on the report or return was consistent with an adminis-**  
7 **trative rule adopted and in effect at the time that the report or return was filed.**

8 **“SECTION 3. Section 2 of this 2009 Act applies to administrative rules adopted or**  
9 **amended by the Department of Revenue on or after the effective date of this 2009 Act.”.**

10 In line 11, delete “3” and insert “4”.

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