

HOUSE AMENDMENTS TO HOUSE BILL 2460

By COMMITTEE ON REVENUE

May 16

1 On page 1 of the printed bill, delete lines 4 through 30 and delete page 2 and insert:

2 “**SECTION 1.** No later than February 1, 2014, the Department of Revenue shall make a
3 report on the use of out-of-state tax shelters to the Seventy-seventh Legislative Assembly.
4 The department shall use all data available to the department to prepare the report, which
5 shall:

6 “(1) Describe methods by which taxpayers shift income otherwise taxable by this state
7 to outside the state; and

8 “(2) Make recommendations for addressing noncompliance attributable to out-of-state tax
9 shelters.

10 “**SECTION 2.** This 2013 Act takes effect on the 91st day after the date on which the 2013
11 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.”.

12
