

**PROPOSED AMENDMENTS TO
HOUSE BILL 2460**

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

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

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

9 **“(2) Make recommendations for addressing noncompliance attrib-**
10 **utable to out-of-state tax shelters.**

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

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