

**FIFTY-FOURTH LEGISLATURE
FIRST SESSION, 2019**

March 14, 2019

Mr. Speaker:

Your **TAXATION & REVENUE COMMITTEE**, to whom has been referred

**SENATE JUDICIARY COMMITTEE SUBSTITUTE FOR SENATE
CORPORATIONS AND TRANSPORTATION COMMITTEE SUBSTITUTE
FOR SENATE BILL 129, as amended**

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

1. On page 1, line 13, after "OFFICE", strike the remainder of the line up to the period.
2. On page 3, line 25, strike "tax", remove the brackets and line-through and strike "application".
3. On page 4, line 1, strike line 1 in its entirety and insert in lieu thereof "; or".
4. On page 4, strike line 2 in its entirety.
5. On page 4, line 3, remove the brackets and line-through and strike "(c)".
6. On page 5, line 4, strike the colon and insert in lieu thereof a comma.
7. On page 5, line 5, strike the paragraph designation "(1)".
8. On page 5, line 6, after "assessed", insert a semicolon.
9. On page 5, lines 7 through 13, remove the brackets and line-through.
10. On page 5, line 13, strike "D." and insert in lieu thereof "E.", and strike "; and".
11. On page 5, line 14, strike the paragraph designation "(2)".
12. On page 5, line 15, strike the subparagraph designation "(a)" and insert in lieu thereof the paragraph designation "(1)".

**FIFTY-FOURTH LEGISLATURE
FIRST SESSION, 2019**

HTRC/SB 129

Page 2

13. On page 5, line 19, strike the subparagraph designation "(b)" and insert in lieu thereof the paragraph designation "(2)".

14. On page 5, line 21, strike the subparagraph designation "(c)" and insert in lieu thereof the paragraph designation "(3)".

15. On page 5, line 24, strike the subparagraph designation "(d)" and insert in lieu thereof the paragraph designation "(4)".

16. Reletter the succeeding subsections accordingly.

17. On page 9, line 3, strike "as long as" and insert in lieu thereof "provided".

18. On page 9, line 4, strike "provides" and insert in lieu thereof "submits".

19. On page 24, lines 1 through 24, strike Subsections B and C in their entirety and insert in lieu thereof the following new subsections:

"B. Within one hundred eighty days, but no earlier than sixty days after the date of the protest, the taxation and revenue department shall request a hearing with the administrative hearings office. A taxpayer may request in writing an informal conference with the department within sixty days after the date of the protest, and the department shall conduct the requested informal conference within thirty days of the receipt of the request. Whether or not a taxpayer requests an informal conference with the department, a taxpayer may request a hearing with the administrative hearings office no earlier than sixty days from the date of the protest.

C. The taxation and revenue department shall include with its request for a hearing an answer to the protest describing the legal and factual bases supporting the department's position beyond an assertion of the presumption of correctness and articulating the remaining protested issues."

20. On page 24, strike line 25 in its entirety.

21. On page 25, strike lines 1 through 5 in their entirety.

**FIFTY-FOURTH LEGISLATURE
FIRST SESSION, 2019**

HTRC/SB 129

Page 3

22. On page 25, strike line 6 through the period and insert in lieu thereof the subsection designation "D."

23. On page 25, line 7, before "department", insert "taxation and revenue".

24. On page 25, line 8, strike "after" and insert in lieu thereof "of service of".

25. On page 25, line 9, strike "detailed statement of position" and insert in lieu thereof "answer to the protest".

26. On page 25, line 11, strike the comma and insert in lieu thereof a period.

27. On page 25, strike lines 12 and 13 in their entirety.

28. On page 25, line 14, strike "protest." and strike "detailed statement of".

29. On page 25, line 15, strike "position" and insert in lieu thereof "answer to the protest".

30. On page 25, line 17, strike ", however,".

31. On page 25, line 18, after "the", strike the remainder of the line and insert in lieu thereof "department's amended answer unfairly prejudices the taxpayer, the administrative hearings office may disallow the amended answer.".

32. On page 25, strike lines 19 and 20 in their entirety and strike line 21 through the period.

33. On page 25, line 23, strike "detailed statement of position" and insert in lieu thereof "answer to the protest".

34. On page 25, line 24, after "If", insert "the hearing officer finds that".

35. On page 25, line 24, strike "fails" and insert in lieu thereof "failed".

**FIFTY-FOURTH LEGISLATURE
FIRST SESSION, 2019**

HTRC/SB 129

Page 4

36. On page 25, line 25, strike "through D" and insert in lieu thereof "and B".

37. On page 26, line 1, after the comma, strike the remainder of the line, strike line 2 in its entirety and insert in lieu thereof "the hearing officer may order that no further interest may accrue on the protested liability."

38. On page 26, line 6, strike "responsive detailed statement of position" and insert in lieu thereof "answer to the protest".

39. On page 26, line 9, strike "detailed statement of position" and insert in lieu thereof "answer to the protest".

40. On page 28, line 1, after the period, strike the remainder of the line and strike line 2 through the period.

41. On page 29, lines 10 through 15, strike Section 9 in its entirety.

Respectfully submitted,

Jim R. Trujillo, Chair

Adopted _____
(Chief Clerk)

Not Adopted _____
(Chief Clerk)

Date _____

FIFTY-FOURTH LEGISLATURE
FIRST SESSION, 2019

HTRC/SB 129

Page 5

The roll call vote was 11 For 1 Against
Yes: 11
No: Montoya
Excused: Egolf
Absent: None

.215219.2

Z:\CommRep\SB0129TR1.wpd