

SB0477/803129/1

BY: Ways and Means Committee

AMENDMENT TO SENATE BILL 477  
(Third Reading File Bill)

On page 2, in line 25, after “(A)” insert “(1)”; and after line 28, insert:

“(2) (I) A PERSON REQUESTING A PRIVATE LETTER RULING SHALL INCLUDE IN THE WRITTEN REQUEST A STATEMENT AS TO WHETHER THE PERSON IS THE SUBJECT OF AN ONGOING TAXATION MATTER, INCLUDING AN AUDIT, A CLAIM FOR REFUND, A TAX PROTEST, OR AN APPEAL TO THE TAX COURT OR ANY OTHER COURT WITH JURISDICTION OVER THE MATTER.

“(II) IF THE PERSON IS THE SUBJECT OF AN ONGOING TAXATION MATTER, THE STATEMENT REQUIRED UNDER THIS PARAGRAPH SHALL INCLUDE ANY RELEVANT CASE NUMBERS OR OTHER IDENTIFYING INFORMATION.”.

On page 3, in line 25, strike “OR”; and in line 28, after “CONSTITUTION” insert “:

“(VIII) THE ISSUE IS CLEARLY AND ADEQUATELY ADDRESSED BY STATUTE, REGULATION, OR COURT DECISION; OR

“(IX) THE ISSUE INVOLVES THE TAX CONSEQUENCE OF ANY PROPOSED BUT NOT YET ENACTED FEDERAL, STATE, OR LOCAL LEGISLATION”.