

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 268, Page 3, Section 143.801, Lines 63-67, by deleting all of said lines and  
2 inserting in lieu thereof the following:  
3 "apply if a taxpayer amends, or the federal Internal Revenue Service or its successor agency changes  
4 the taxpayer's federal income tax return for the same tax period and:

5 (a) Such amendment or change occurs after any period of limitations provided in subsections  
6 1 to 6 of this section has expired;

7 (b) Such amendment or change reveals that the taxpayer is eligible to claim a credit or  
8 refund"; and

9  
10 Further amend said bill, page, section, Lines 71-73, by deleting all of said lines and inserting in lieu  
11 thereof the following:

12 "(2) If the taxpayer files a claim for such credit or refund, the"; and

13  
14 Further amend said bill, page, section, Line 75, by deleting all of said line and inserting in lieu  
15 thereof the following: "year from the time the taxpayer amends or the federal Internal Revenue  
16 Service changes the taxpayer's federal income tax return."; and

17  
18 Further amend said bill by amending the title, enacting clause, and intersectional references  
19 accordingly.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_