

## LEGISLATIVE REFERENCE BUREAU

AMENDMENTS TO SENATE BILL NO. 1255

Sponsor: *BROWNE*

Printer's No. 1716

1 Amend Bill, page 3, lines 10 through 16, by striking out all  
2 of said lines and inserting

3 (A) (i) Except as provided in subparagraph (ii), an amount  
4 equal to fifty per centum of the licensee's total reported tax  
5 liability for the same month in the preceding calendar year if  
6 they were a monthly filer or, if the licensee was a quarterly or  
7 semi-annual filer, fifty per centum of the licensee's average  
8 total reported tax liability for that tax period in the  
9 preceding calendar year. The average tax liability shall be the  
10 reported tax liability for the tax period divided by the number  
11 of months in that tax period. For licensees that were not in  
12 business during the same month in the preceding calendar year or  
13 were in business for only a portion of that month, fifty per  
14 centum of the average total reported tax liability for each tax  
15 period the licensee has been in business. If the licensee is  
16 filing a tax liability for the first time with no preceding tax  
17 periods, the amount shall be zero.

18 (ii) For the return due June 20, 2011, the percentage used  
19 in this calculation shall be fifty-five per centum.

20 (iii) The amount due under this paragraph shall be due the  
21 same day as the preceding month's tax liability.

22 Amend Bill, page 3, by inserting between lines 19 and 20

23 (C) The department shall determine whether the amounts  
24 reported under paragraphs (A) and (B) shall be remitted as one  
25 combined payment or as two separate payments.

26 (D) The department may require the filing of the returns and  
27 the payments for these types of filers by electronic means  
28 approved by the department.

29 Amend Bill, page 3, line 27, by inserting after "paid."

30 The penalty under this subclause shall be determined when  
31 the tax return is filed for the tax period.