COUNSEL

05/01/24 02:30 pm	COUNSEL	NP/AK	SCS5234A-4
Senator moves to amend to S.F. No. 5234 as follows:	l the delete-everyth	ing amendment	(SCS5234A-2)
Page 130, delete lines 8 to 11 and ins	ert:		
"(1) the taxpayer was given erroneous advice in writing by an employee of the department acting in an official capacity, if the advice:			
(i) was reasonably relied on and was written request by the taxpayer; and	included in a tax o	rder or in respon	se to a specific
(ii) was not the result of failure by th information; and"	e taxpayer to provi	de adequate or a	accurate
Page 130, line 14, after the comma, i	nsert " <u>its interpreta</u>	ation has not bee	n charged by a
court decision, or there has been a federa	al adjustment as de	fined under sect	ion 289A.381,
subdivision 7"			
Page 130, line 16, after the third com preference"	ıma, insert " <u>credit,</u> '	' and after " <u>item</u>	" insert " <u>of tax</u>
	Senator moves to amend to S.F. No. 5234 as follows: Page 130, delete lines 8 to 11 and ins "(1) the taxpayer was given erroneous acting in an official capacity, if the advice (i) was reasonably relied on and was written request by the taxpayer; and (ii) was not the result of failure by the information; and" Page 130, line 14, after the comma, if court decision, or there has been a federation subdivision 7" Page 130, line 16, after the third compared to the third compared to the taxpayer of the third compared to the	Senator moves to amend the delete-everyth to S.F. No. 5234 as follows: Page 130, delete lines 8 to 11 and insert: "(1) the taxpayer was given erroneous advice in writing by acting in an official capacity, if the advice: (i) was reasonably relied on and was included in a tax of written request by the taxpayer; and (ii) was not the result of failure by the taxpayer to provise information; and" Page 130, line 14, after the comma, insert "its interpretate court decision, or there has been a federal adjustment as defined subdivision 7" Page 130, line 16, after the third comma, insert "credit,"	Senator moves to amend the delete-everything amendment to S.F. No. 5234 as follows: Page 130, delete lines 8 to 11 and insert: "(1) the taxpayer was given erroneous advice in writing by an employee of acting in an official capacity, if the advice: (i) was reasonably relied on and was included in a tax order or in respon written request by the taxpayer; and (ii) was not the result of failure by the taxpayer to provide adequate or a information; and" Page 130, line 14, after the comma, insert " <u>its interpretation has not bee</u> court decision, or there has been a federal adjustment as defined under sect subdivision 7" Page 130, line 16, after the third comma, insert " <u>credit,</u> " and after " <u>item</u>

Page 130, line 18, before the period, insert "where the written order given to the taxpayer 1.15

includes erroneous advice on those issues. For a written order that includes data sampling, 1.16

paragraph (b), clause (1), applies only to the reviewed sampled population" 1.17

- Page 130, line 19, delete "assessments made" and insert "erroneous advice given to the 1.18
- taxpayer in writing" 1.19