

1.1 Senator moves to amend the delete-everything amendment (SCS5234A-2)
1.2 to S.F. No. 5234 as follows:

1.3 Page 130, delete lines 8 to 11 and insert:

1.4 "(1) the taxpayer was given erroneous advice in writing by an employee of the department
1.5 acting in an official capacity, if the advice:

1.6 (i) was reasonably relied on and was included in a tax order or in response to a specific
1.7 written request by the taxpayer; and

1.8 (ii) was not the result of failure by the taxpayer to provide adequate or accurate
1.9 information; and"

1.10 Page 130, line 14, after the comma, insert "its interpretation has not been charged by a
1.11 court decision, or there has been a federal adjustment as defined under section 289A.381,
1.12 subdivision 7"

1.13 Page 130, line 16, after the third comma, insert "credit," and after "item" insert "of tax
1.14 preference"

1.15 Page 130, line 18, before the period, insert "where the written order given to the taxpayer
1.16 includes erroneous advice on those issues. For a written order that includes data sampling,
1.17 paragraph (b), clause (1), applies only to the reviewed sampled population"

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