

COMMITTEE ON GOVERNMENT

HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2745

(Reference to printed bill)

1 Page 2, between lines 24 and 25, insert:

2 "2. "EMPLOY" MEANS HIRING AN EMPLOYEE AFTER DECEMBER 31, 2007."

3 Renumber to conform

4 Page 3, between lines 30 and 31, insert:

5 "10. "SOCIAL SECURITY NUMBER VERIFICATION SERVICE" MEANS THE PROGRAM
6 ADMINISTERED BY THE SOCIAL SECURITY ADMINISTRATION OR ANY OF ITS SUCCESSOR
7 PROGRAMS."

8 Renumber to conform

9 Line 41, strike "OR" insert a comma; after "SUBCONTRACT" insert "OR OTHER
10 INDEPENDENT CONTRACTOR AGREEMENT"

11 Page 6, line 38, after the period insert "THE COURT SHALL ORDER THE APPROPRIATE
12 AGENCIES TO SUSPEND ALL LICENSES SUBJECT TO THIS SUBDIVISION THAT ARE HELD BY
13 THE EMPLOYER IF THE EMPLOYER FAILS TO FILE A SIGNED SWORN AFFIDAVIT WITH THE
14 COUNTY ATTORNEY WITHIN THREE BUSINESS DAYS AFTER THE ORDER IS ISSUED."

15 Line 40, after the period insert "NOTWITHSTANDING ANY OTHER LAW, ON FILING OF
16 THE AFFIDAVIT THE SUSPENDED LICENSES SHALL BE REINSTATED IMMEDIATELY BY THE
17 APPROPRIATE AGENCIES."

18 Page 8, line 14, strike "section" insert "sections"; after "23-215" insert "and
19 23-216"

20 Between lines 14 and 15, insert:

21 "23-215. Voluntary employer enhanced compliance program:
22 program termination

23 A. THE ATTORNEY GENERAL SHALL ESTABLISH THE VOLUNTARY EMPLOYER
24 ENHANCED COMPLIANCE PROGRAM. THE PROGRAM IS VOLUNTARY AND AN EMPLOYER SHALL
25 NOT BE REQUIRED TO ENROLL IN THE PROGRAM.

26 B. AN EMPLOYER THAT IS ON PROBATION UNDER SECTION 23-212 MAY NOT
27 ENROLL IN THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE PROGRAM. A COURT SHALL
28 NOT CONSIDER NONENROLLMENT IN THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE
29 PROGRAM AS A FACTOR WHEN DETERMINING WHETHER TO SUSPEND OR REVOKE A LICENSE
30 UNDER SECTION 23-212.

1 C. TO ENROLL IN THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE PROGRAM, AN
2 EMPLOYER SHALL SUBMIT A SIGNED SWORN AFFIDAVIT TO THE ATTORNEY GENERAL. THE
3 AFFIDAVIT SHALL STATE THAT THE EMPLOYER AGREES TO PERFORM ALL OF THE
4 FOLLOWING ACTIONS IN GOOD FAITH:

5 1. AFTER HIRING AN EMPLOYEE, THE EMPLOYER SHALL VERIFY THE EMPLOYMENT
6 ELIGIBILITY OF THE EMPLOYEE THROUGH THE E-VERIFY PROGRAM.

7 2. TO ENSURE THE ACCURACY OF REPORTING WAGES TO THE SOCIAL SECURITY
8 ADMINISTRATION, THE EMPLOYER SHALL VERIFY THE ACCURACY OF SOCIAL SECURITY
9 NUMBERS THROUGH THE SOCIAL SECURITY NUMBER VERIFICATION SERVICE FOR ANY
10 EMPLOYEE WHO IS NOT VERIFIED THROUGH THE E-VERIFY PROGRAM. WITHIN THIRTY
11 DAYS AFTER ENROLLING IN THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE PROGRAM,
12 THE EMPLOYER SHALL SUBMIT THE NECESSARY INFORMATION TO THE SOCIAL SECURITY
13 NUMBER VERIFICATION SERVICE, INCLUDING THE FULL NAME, THE SOCIAL SECURITY
14 NUMBER, THE DATE OF BIRTH AND THE GENDER FOR EACH EMPLOYEE. ON RECEIPT OF A
15 FAILED VERIFICATION RESULT, THE EMPLOYER SHALL NOTIFY THE EMPLOYEE OF THE
16 DATE ON WHICH THE EMPLOYER RECEIVED THE FAILED RESULT AND INSTRUCT THE
17 EMPLOYEE TO RESOLVE THE DISCREPANCY WITH THE SOCIAL SECURITY ADMINISTRATION
18 WITHIN NINETY DAYS AFTER THAT DATE. THE EMPLOYER AND EMPLOYEE SHALL RESOLVE
19 ANY FAILED RESULT WITHIN NINETY DAYS AFTER THE DATE ON WHICH THE EMPLOYER
20 RECEIVED THE FAILED RESULT. THE EMPLOYER SHALL VERIFY THE ACCURACY OF THE
21 SOCIAL SECURITY NUMBERS AND RESOLVE ANY FAILED VERIFICATION RESULTS IN A
22 CONSISTENT MANNER FOR ALL EMPLOYEES.

23 3. IN RESPONSE TO A WRITTEN REQUEST BY THE ATTORNEY GENERAL OR COUNTY
24 ATTORNEY STATING THE NAME OF AN EMPLOYEE FOR WHOM A COMPLAINT HAS BEEN
25 RECEIVED UNDER SECTION 23-212, THE EMPLOYER SHALL PROVIDE THE ATTORNEY
26 GENERAL OR COUNTY ATTORNEY THE DOCUMENTS INDICATING THAT THE EMPLOYEE WAS
27 VERIFIED THROUGH THE E-VERIFY PROGRAM OR THAT THE ACCURACY OF THE EMPLOYEE'S
28 WAGE REPORT WAS VERIFIED THROUGH THE SOCIAL SECURITY NUMBER VERIFICATION
29 SERVICE UNDER THIS SECTION.

30 D. AN EMPLOYER THAT IS ENROLLED IN THE VOLUNTARY EMPLOYER ENHANCED
31 COMPLIANCE PROGRAM SHALL NOT BE IN VIOLATION OF SECTION 23-212, SUBSECTION A

1 REGARDS AN EMPLOYEE NAMED IN A COMPLAINT UNDER SECTION 23-212 IF THE
2 EMPLOYER HAS COMPLETED BOTH OF THE FOLLOWING:

3 1. IN GOOD FAITH VERIFIED THE EMPLOYMENT ELIGIBILITY OF THE EMPLOYEE
4 NAMED IN THE COMPLAINT THROUGH THE E-VERIFY PROGRAM OR IN GOOD FAITH VERIFIED
5 THE ACCURACY OF THE SOCIAL SECURITY NUMBER OF THE EMPLOYEE NAMED IN THE
6 COMPLAINT THROUGH THE SOCIAL SECURITY NUMBER VERIFICATION SYSTEM AS REQUIRED
7 BY SUBSECTION C, PARAGRAPHS 1 AND 2 OF THIS SECTION.

8 2. PROVIDED THE ATTORNEY GENERAL OR COUNTY ATTORNEY WITH THE
9 DOCUMENTS, AS REQUIRED BY SUBSECTION C, PARAGRAPH 3 OF THIS SECTION,
10 INDICATING THAT THE EMPLOYER VERIFIED THE EMPLOYEE NAMED IN THE COMPLAINT.

11 E. THE ATTORNEY GENERAL SHALL MAINTAIN A LIST OF EMPLOYERS ENROLLED IN
12 THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE PROGRAM AND MAKE THE LIST
13 AVAILABLE ON THE ATTORNEY GENERAL'S WEBSITE.

14 F. THE ATTORNEY GENERAL SHALL DEVELOP A FORM OF RECOGNITION THAT AN
15 EMPLOYER MAY DISPLAY TO THE GENERAL PUBLIC FOR ENROLLING IN THE VOLUNTARY
16 EMPLOYER ENHANCED COMPLIANCE PROGRAM.

17 G. IF AN EMPLOYER DOES NOT FULLY COMPLY WITH THIS SECTION, THE
18 ATTORNEY GENERAL SHALL TERMINATE THE EMPLOYER'S ENROLLMENT IN THE VOLUNTARY
19 EMPLOYER ENHANCED COMPLIANCE PROGRAM. AT ANY TIME, AN EMPLOYER MAY
20 VOLUNTARILY WITHDRAW FROM THE VOLUNTARY EMPLOYER ENHANCED COMPLIANCE PROGRAM
21 BY NOTIFYING THE ATTORNEY GENERAL. BEGINNING ON THE DATE OF TERMINATION OR
22 WITHDRAWAL, SUBSECTION D OF THIS SECTION NO LONGER APPLIES TO THE EMPLOYER
23 AND THE EMPLOYER SHALL IMMEDIATELY REMOVE ANY FORM OF RECOGNITION FROM PUBLIC
24 DISPLAY THAT IS AUTHORIZED UNDER THIS SECTION.

25 H. THE PROGRAM ESTABLISHED BY THIS SECTION ENDS ON JULY 1, 2018
26 PURSUANT TO SECTION 41-3102."

27 Page 8, line 15, strike "23-215" insert "23-216"

28 Strike lines 42 through 45

29 Page 9, strike lines 1 through 10, insert:

30 "41-1080. Licensing eligibility; authorized presence;
31 documentation

1 AN AGENCY SHALL NOT ISSUE A LICENSE TO AN APPLICANT IF THE APPLICANT
2 DOES NOT PRESENT ANY OF THE FOLLOWING DOCUMENTS TO THE AGENCY INDICATING THAT
3 THE APPLICANT'S PRESENCE IN THE UNITED STATES IS AUTHORIZED UNDER FEDERAL
4 LAW:

- 5 1. AN ARIZONA DRIVER LICENSE ISSUED AFTER 1996.
- 6 2. A DRIVER LICENSE ISSUED BY A STATE THAT VERIFIES LAWFUL PRESENCE IN
7 THE UNITED STATES.
- 8 3. A BIRTH CERTIFICATE OR DELAYED BIRTH CERTIFICATE ISSUED IN ANY
9 STATE, TERRITORY OR POSSESSION OF THE UNITED STATES.
- 10 4. A UNITED STATES CERTIFICATE OF BIRTH ABROAD.
- 11 5. A UNITED STATES PASSPORT.
- 12 6. A FOREIGN PASSPORT WITH A UNITED STATES VISA.
- 13 7. AN I-94 FORM WITH A PHOTOGRAPH.
- 14 8. A UNITED STATES CITIZENSHIP AND IMMIGRATION SERVICES EMPLOYMENT
15 AUTHORIZATION DOCUMENT OR REFUGEE TRAVEL DOCUMENT.
- 16 9. A UNITED STATES CERTIFICATE OF NATURALIZATION.
- 17 10. A UNITED STATES CERTIFICATE OF CITIZENSHIP.
- 18 11. A TRIBAL CERTIFICATE OF INDIAN BLOOD.
- 19 12. A TRIBAL OR BUREAU OF INDIAN AFFAIRS AFFIDAVIT OF BIRTH.

20 Sec. 8. Section 43-1021, Arizona Revised Statutes, is amended to read:
21 43-1021. Additions to Arizona gross income

22 In computing Arizona adjusted gross income, the following amounts shall
23 be added to Arizona gross income:

24 1. A beneficiary's share of the fiduciary adjustment to the extent
25 that the amount determined by section 43-1333 increases the beneficiary's
26 Arizona gross income.

27 2. An amount equal to the "ordinary income portion" of a lump sum
28 distribution that was excluded from federal adjusted gross income pursuant to
29 section 402(d) of the internal revenue code.

30 3. The amount of interest income received on obligations of any state,
31 territory or possession of the United States, or any political subdivision
32 thereof, located outside the state of Arizona, reduced, for tax years

1 beginning from and after December 31, 1996, by the amount of any interest on
2 indebtedness and other related expenses that were incurred or continued to
3 purchase or carry those obligations and that are not otherwise deducted or
4 subtracted in arriving at Arizona gross income.

5 4. Annuity income received during the taxable year to the extent that
6 the sum of the proceeds received from such annuity in all taxable years prior
7 to and including the current taxable year exceeds the total consideration and
8 premiums paid by the taxpayer. This paragraph applies only to those
9 annuities with respect to which the first payment was received prior to
10 December 31, 1978.

11 5. The excess of a partner's share of partnership taxable income
12 required to be included under chapter 14, article 2 of this title over the
13 income required to be reported under section 702(a)(8) of the internal
14 revenue code.

15 6. The excess of a partner's share of partnership losses determined
16 pursuant to section 702(a)(8) of the internal revenue code over the losses
17 allowable under chapter 14, article 2 of this title.

18 7. The amount by which the adjusted basis of property described in
19 this paragraph and computed pursuant to the internal revenue code exceeds the
20 adjusted basis of such property computed pursuant to this title and the
21 income tax act of 1954, as amended. This paragraph shall apply to all
22 property which is held for the production of income and which is sold or
23 otherwise disposed of during the taxable year, except depreciable property
24 used in a trade or business.

25 8. The amount of depreciation or amortization of costs of any capital
26 investment that is deducted pursuant to section 167 or 179 of the internal
27 revenue code by a qualified defense contractor with respect to which an
28 election is made to amortize pursuant to section 43-1024.

29 9. The amount of gain from the sale or other disposition of a capital
30 investment which a qualified defense contractor has elected to amortize
31 pursuant to section 43-1024.

1 10. Amounts withdrawn from the Arizona state retirement system, the
2 corrections officer retirement plan, the public safety personnel retirement
3 system, the elected officials' retirement plan or a county or city retirement
4 plan by an employee upon termination of employment before retirement to the
5 extent they were deducted in arriving at Arizona taxable income in any year.

6 11. That portion of the net operating loss included in federal adjusted
7 gross income which has already been taken as a net operating loss for Arizona
8 purposes or which is separately taken as a subtraction under the special net
9 operating loss transition rule.

10 12. Any nonitemized amount deducted pursuant to section 170 of the
11 internal revenue code representing contributions to an educational
12 institution which denies admission, enrollment or board and room
13 accommodations on the basis of race, color or ethnic background except those
14 institutions primarily established for the education of American Indians.

15 13. The amount paid as taxes on property in this state with respect to
16 which a credit is claimed under section 43-1078.

17 14. Amounts withdrawn from a medical savings account by the individual
18 during the taxable year computed pursuant to section 220(f) of the internal
19 revenue code and not included in federal adjusted gross income.

20 15. Any amount of agricultural water conservation expenses that were
21 deducted pursuant to the internal revenue code for which a credit is claimed
22 under section 43-1084.

23 16. The amount by which the depreciation or amortization computed under
24 the internal revenue code with respect to property for which a credit was
25 taken under section 43-1080 exceeds the amount of depreciation or
26 amortization computed pursuant to the internal revenue code on the Arizona
27 adjusted basis of the property.

28 17. The amount by which the adjusted basis computed under the internal
29 revenue code with respect to property for which a credit was claimed under
30 section 43-1080 and which is sold or otherwise disposed of during the taxable
31 year exceeds the adjusted basis of the property computed under section
32 43-1080.

1 18. The amount by which the depreciation or amortization computed under
2 the internal revenue code with respect to property for which a credit was
3 taken under either section 43-1081 or 43-1081.01 exceeds the amount of
4 depreciation or amortization computed pursuant to the internal revenue code
5 on the Arizona adjusted basis of the property.

6 19. The amount by which the adjusted basis computed under the internal
7 revenue code with respect to property for which a credit was claimed under
8 section 43-1074.02, 43-1081 or 43-1081.01 and which is sold or otherwise
9 disposed of during the taxable year exceeds the adjusted basis of the
10 property computed under section 43-1074.02, 43-1081 or 43-1081.01, as
11 applicable.

12 20. The deduction referred to in section 1341(a)(4) of the internal
13 revenue code for restoration of a substantial amount held under a claim of
14 right.

15 21. The amount by which a net operating loss carryover or capital loss
16 carryover allowable pursuant to section 1341(b)(5) of the internal revenue
17 code exceeds the net operating loss carryover or capital loss carryover
18 allowable pursuant to section 43-1029, subsection F.

19 22. Any amount deducted pursuant to section 170 of the internal revenue
20 code representing contributions to a school tuition organization or a public
21 school for which a credit is claimed under section 43-1089 or 43-1089.01.

22 23. Any amount deducted in computing Arizona gross income as expenses
23 for installing solar stub outs or electric vehicle recharge outlets in this
24 state with respect to which a credit is claimed pursuant to section 43-1090.

25 24. Any wage expenses deducted pursuant to the internal revenue code
26 for which a credit is claimed under section 43-1087 and representing net
27 increases in qualified employment positions for employment of temporary
28 assistance for needy families recipients.

29 25. Any amount deducted for conveying ownership or development rights
30 of property to an agricultural preservation district under section 48-5702
31 for which a credit is claimed under section 43-1081.02.

1 26. The amount of any depreciation allowance allowed pursuant to
2 section 167(a) of the internal revenue code to the extent not previously
3 added.

4 27. With respect to property for which an expense deduction was taken
5 pursuant to section 179 of the internal revenue code, the amount in excess of
6 twenty-five thousand dollars.

7 28. The amount of any deductions that are claimed in computing federal
8 adjusted gross income representing expenses for which a credit is claimed
9 under either section 43-1075 or 43-1075.01 or both.

10 29. The amount by which the depreciation or amortization computed under
11 the internal revenue code with respect to property for which a credit was
12 taken under section 43-1090.01 exceeds the amount of depreciation or
13 amortization computed pursuant to the internal revenue code on the Arizona
14 adjusted basis of the property.

15 30. The amount by which the adjusted basis computed under the internal
16 revenue code with respect to property for which a credit was claimed under
17 section 43-1090.01 and which is sold or otherwise disposed of during the
18 taxable year exceeds the adjusted basis of the property computed under
19 section 43-1090.01.

20 31. The amount of a nonqualified withdrawal, as defined in section
21 15-1871, from a college savings plan established pursuant to section 529 of
22 the internal revenue code that is made to a distributee to the extent the
23 amount is not included in computing federal adjusted gross income, except
24 that the amount added under this paragraph shall not exceed the difference
25 between the amount subtracted under section 43-1022 in prior taxable years
26 and the amount added under THIS section ~~43-1021~~ in any prior taxable years.

27 32. THE AMOUNT OF SALARY OR OTHER COMPENSATION THAT IS PAID TO AN
28 EMPLOYEE AND THAT IS DEDUCTED AS A BUSINESS EXPENSE UNDER SECTION 162 OF THE
29 INTERNAL REVENUE CODE. THIS PARAGRAPH APPLIES ONLY TO A TAXPAYER THAT FAILS
30 TO COMPLY WITH SECTION 23-214 ON OR AFTER AUGUST 1, 2008.

31 Sec. 9. Section 43-1121, Arizona Revised Statutes, is amended to read:
32 43-1121. Additions to Arizona gross income; corporations

1 In computing Arizona taxable income for a corporation, the following
2 amounts shall be added to Arizona gross income:

3 1. The amounts computed pursuant to section 43-1021, paragraphs 3
4 through 9, 12, 26 and 27.

5 2. The amount of dividend income received from corporations and
6 allowed as a deduction pursuant to sections 243, 244 and 245 of the internal
7 revenue code.

8 3. Taxes which are based on income paid to states, local governments
9 or foreign governments and which were deducted in computing federal taxable
10 income.

11 4. Expenses and interest relating to tax-exempt income on indebtedness
12 incurred or continued to purchase or carry obligations the interest on which
13 is wholly exempt from the tax imposed by this title. Financial institutions,
14 as defined in section 6-101, shall be governed by section 43-961,
15 paragraph 2.

16 5. Commissions, rentals and other amounts paid or accrued to a
17 domestic international sales corporation controlled by the payor corporation
18 if the domestic international sales corporation is not required to report its
19 taxable income to this state because its income is not derived from or
20 attributable to sources within this state. If the domestic international
21 sales corporation is subject to article 4 of this chapter, the department
22 shall prescribe by rule the method of determining the portion of the
23 commissions, rentals and other amounts which are paid or accrued to the
24 controlled domestic international sales corporation and which shall be
25 deducted by the payor. "Control" for purposes of this paragraph means direct
26 or indirect ownership or control of fifty per cent or more of the voting
27 stock of the domestic international sales corporation by the payor
28 corporation.

29 6. Federal income tax refunds received during the taxable year to the
30 extent they were deducted in arriving at Arizona taxable income in a previous
31 year.

1 7. The amount of net operating loss taken pursuant to section 172 of
2 the internal revenue code.

3 8. The amount of exploration expenses determined pursuant to section
4 617 of the internal revenue code to the extent that they exceed seventy-five
5 thousand dollars and to the extent that the election is made to defer those
6 expenses not in excess of seventy-five thousand dollars.

7 9. Amortization of costs incurred to install pollution control devices
8 and deducted pursuant to the internal revenue code or the amount of deduction
9 for depreciation taken pursuant to the internal revenue code on pollution
10 control devices for which an election is made pursuant to section 43-1129.

11 10. The amount of depreciation or amortization of costs of child care
12 facilities deducted pursuant to section 167 or 188 of the internal revenue
13 code for which an election is made to amortize pursuant to section 43-1130.

14 11. Arizona state income tax refunds received, to the extent the amount
15 of the refunds is not already included in Arizona gross income, if a tax
16 benefit was derived by deduction of this amount in a prior year.

17 12. The amount paid as taxes on property in this state by a qualified
18 defense contractor with respect to which a credit is claimed under section
19 43-1166.

20 13. The loss of an insurance company that is exempt under section
21 43-1201 to the extent that it is included in computing Arizona gross income
22 on a consolidated return pursuant to section 43-947.

23 14. The amount by which the depreciation or amortization computed under
24 the internal revenue code with respect to property for which a credit was
25 taken under section 43-1169 exceeds the amount of depreciation or
26 amortization computed pursuant to the internal revenue code on the Arizona
27 adjusted basis of the property.

28 15. The amount by which the adjusted basis computed under the internal
29 revenue code with respect to property for which a credit was claimed under
30 section 43-1169 and which is sold or otherwise disposed of during the taxable
31 year exceeds the adjusted basis of the property computed under section
32 43-1169.

1 16. The amount by which the depreciation or amortization computed under
2 the internal revenue code with respect to property for which a credit was
3 taken under either section 43-1170 or 43-1170.01 exceeds the amount of
4 depreciation or amortization computed pursuant to the internal revenue code
5 on the Arizona adjusted basis of the property.

6 17. The amount by which the adjusted basis computed under the internal
7 revenue code with respect to property for which a credit was claimed under
8 either section 43-1170 or 43-1170.01 and which is sold or otherwise disposed
9 of during the taxable year exceeds the adjusted basis of the property
10 computed under section 43-1170 or 43-1170.01, as applicable.

11 18. The deduction referred to in section 1341(a)(4) of the internal
12 revenue code for restoration of a substantial amount held under a claim of
13 right.

14 19. The amount by which a capital loss carryover allowable pursuant to
15 section 1341(b)(5) of the internal revenue code exceeds the capital loss
16 carryover allowable pursuant to section 43-1130.01, subsection F.

17 20. Any amount deducted in computing Arizona taxable income as expenses
18 for installing solar stub outs or electric vehicle recharge outlets in this
19 state with respect to which a credit is claimed pursuant to section 43-1176.

20 21. Any wage expenses deducted pursuant to the internal revenue code
21 for which a credit is claimed under section 43-1175 and representing net
22 increases in qualified employment positions for employment of temporary
23 assistance for needy families recipients.

24 22. Any amount of expenses that were deducted pursuant to the internal
25 revenue code and for which a credit is claimed under section 43-1178.

26 23. Any amount deducted for conveying ownership or development rights
27 of property to an agricultural preservation district under section 48-5702
28 for which a credit is claimed under section 43-1180.

29 24. The amount of any deduction that is claimed in computing Arizona
30 gross income and that represents a donation of a school site for which a
31 credit is claimed under section 43-1181.

1 25. The amount of any deductions that are claimed in computing federal
2 taxable income representing expenses for which a credit is claimed under
3 either section 43-1163 or 43-1163.01 or both.

4 26. Any amount deducted in computing Arizona taxable income as expenses
5 for installing water conservation system plumbing stub outs in this state
6 with respect to which a credit is claimed pursuant to section 43-1182.

7 27. Any amount deducted pursuant to section 170 of the internal revenue
8 code representing contributions to a school tuition organization for which a
9 credit is claimed under section 43-1183.

10 28. THE AMOUNT OF SALARY OR OTHER COMPENSATION THAT IS PAID TO AN
11 EMPLOYEE AND THAT IS DEDUCTED AS A BUSINESS EXPENSE UNDER SECTION 162 OF THE
12 INTERNAL REVENUE CODE. THIS PARAGRAPH APPLIES ONLY TO A TAXPAYER THAT FAILS
13 TO COMPLY WITH SECTION 23-214 ON OR AFTER AUGUST 1, 2008."

14 Renumber to conform

15 Page 9, strike lines 17 through 28

16 Amend title to conform

and, as so amended, it do pass

KIRK ADAMS
Chairman

2745-gov hb2745ka2
3/4/08 03/03/2008
H:jmb 1:45 PM
C: mwb

HB2745ka1 hb2745ka3 hb2745ka4
03/03/2008 02/28/2008 3/3/2008
10:38 AM 1:38 PM 1:33 PM
C: mwb C: mwb C: mwb