

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 727, Page 1, in the Title, Lines 2 and 3, by
2 deleting the words, "farmers' markets" and inserting in lieu thereof the word, "taxation"; and

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4 Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said line the following:

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6 "136.300. 1. With respect to any issue relevant to ascertaining the tax liability of a taxpayer
7 all laws of the state imposing a tax shall be strictly construed against the taxing authority in favor of
8 the taxpayer. The director of revenue shall have the burden of proof with respect to any factual issue
9 relevant to ascertaining the liability of a taxpayer only if:

10 (1) The taxpayer has produced evidence that establishes that there is a reasonable dispute
11 with respect to the issue; and

12 (2) The taxpayer has adequate records of its transactions and provides the department of
13 revenue reasonable access to these records[; and].

14 [(3) In the case of a partnership, corporation or trust, the net worth of the taxpayer does not
15 exceed seven million dollars and the taxpayer does not have more than five hundred employees at the
16 time the final decision of the director of the department of revenue is issued.] 2. This section
17 shall not apply to any issue with respect to the applicability of any tax [exemption or] credit."; and

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

Action Taken _____ Date _____