

# House Amendment 1576

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1 1 Amend the amendment, H=1575, to Senate File 413, as  
1 2 passed by the Senate, as follows:

1 3 #1. Page 1, by inserting after line 30 the  
1 4 following:

1 5 <Sec. \_\_\_\_ Section 421.60, subsection 2, paragraph  
1 6 m, subparagraph (1), Code 2005, is amended by striking  
1 7 the subparagraph and inserting in lieu thereof the  
1 8 following:

1 9 (1) The department shall not maintain a position  
1 10 against a retailer, in the event that the retailer  
1 11 failed to collect the state sales or use tax or local  
1 12 sales and services tax from a purchaser as a result of  
1 13 erroneous written advice issued by an employee of the  
1 14 department specially directed to the retailer by the  
1 15 department that is inconsistent with the erroneous  
1 16 written advice, except on the basis of subsequent  
1 17 written advice sent by the department to that  
1 18 retailer, or a change in state or federal law, a  
1 19 reported court case to the contrary, a contrary rule  
1 20 adopted by the department, a change in material facts  
1 21 or circumstances relating to the retailer, or the  
1 22 retailer's misrepresentation or incomplete or  
1 23 inadequate representation of material facts and  
1 24 circumstances in requesting the written advice. Any  
1 25 tax, interest, or penalty that is assessed by the  
1 26 department which is contrary to the erroneous written  
1 27 advice issued by the department shall be abated upon  
1 28 the retailer presenting a copy of the retailer's  
1 29 request for written advice to the department and a  
1 30 copy of the department's reply. For purposes of this  
1 31 subparagraph, "written advice" includes a notice of  
1 32 assessment issued by the department to the retailer  
1 33 and all related documents, including the department's  
1 34 report setting forth the basis for the assessment.>

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1 38 J. K. VAN FOSSEN of Scott

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