

Senate State and Local Government Committee 1

Amendment No. 1 to SB1450

**Yager
Signature of Sponsor**

AMEND Senate Bill No. 1450*

House Bill No. 1465

by deleting subsection (b) from amendatory § 67-4-1412 in SECTION 1 and substituting instead the following:

(b) Except as provided in subsection (f), as a preliminary step toward pursuing any remedy available to a city, town, or county by law to collect any taxes due or delinquent under an ordinance, resolution, or private act imposing a tax on the privilege of occupancy in a hotel, the tax collector for the city, town, or county may publish a notice in accordance with subsection (c) that lists the name of each operator who has failed to collect or remit the tax due or delinquent and the amount of the tax due or delinquent, if:

(1) The amount of the tax due or delinquent exceeds ten thousand dollars (\$10,000) and has been due or delinquent for one hundred twenty (120) days or more; or

(2) The amount of the tax due or delinquent exceeds fifty thousand dollars (\$50,000).

AND FURTHER AMEND by adding the following new subsection in amendatory § 67-4-1412 of SECTION 1:

(f) An operator's name and amount of tax due or delinquent shall not be listed on any notice published pursuant to subsection (b) if all or any portion of the tax is at issue in a suit filed by the operator challenging the collection or assessment of the tax.

AND FURTHER AMEND by deleting subdivision (1) in SECTION 2(c) and substituting instead the following:

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(1) Except as provided in subdivision (c)(5), as a preliminary step toward pursuing any remedy available to the authorized collector by law to collect any taxes due or delinquent under an ordinance imposing a tax on the privilege of occupancy in a hotel, the authorized collector may publish a notice in accordance with subdivision (c)(2) that lists the name of each operator who has failed to collect or remit the tax due or delinquent and the amount of the tax due or delinquent, if:

(A) The amount of the tax due or delinquent exceeds ten thousand dollars (\$10,000) and has been due or delinquent for one hundred twenty (120) days or more; or

(B) The amount of the tax due or delinquent exceeds fifty thousand dollars (\$50,000).

AND FURTHER AMEND by adding the following new subdivision in SECTION 2(c):

(5) An operator's name and amount of tax due or delinquent shall not be listed on any notice published pursuant to subdivision (c)(1) if all or any portion of the tax is at issue in a suit filed by the operator challenging the collection or assessment of the tax.