



669104

LEGISLATIVE ACTION

Senate	.	House
Comm: RS	.	
02/09/2016	.	
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	.	
	.	

The Committee on Finance and Tax (Hukill) recommended the following:

1 **Senate Amendment (with directory and title amendments)**

2
3 Delete lines 51 - 52
4 and insert:

5 (5) (a) In addition to its existing audit and investigation
6 authority, the Department of Revenue may perform any additional
7 financial and technical audits and investigations, including
8 examining the accounts, books, and records of the tax credit
9 applicant, which are necessary to verify the information



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10 included in the tax credit return and to ensure compliance with
11 this section. The Department of Agriculture and Consumer
12 Services may conduct on-site monitoring visits to renewable
13 energy facilities that received certification under this section
14 to verify that the information contained in their application
15 was true and correct, and shall provide technical assistance
16 when requested by the Department of Revenue on any technical
17 audits or examinations performed pursuant to this section.

18
19 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

20 And the directory clause is amended as follows:

21 Delete line 14

22 and insert:

23 Section 1. Paragraphs (b) and (g) of subsection (3),
24 paragraph (a) of subsection (5), and

25
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete lines 8 - 9

29 and insert:

30 authorizing the Department of Agriculture and Consumer
31 services to conduct onsite monitoring: