

Adopted by House 4-11-2013

SB454 HFIN AM 4-8

1 The Committee on Finance moves to amend the bill on page four,
2 section two, subdivision four, line twenty-four, following the
3 words "motor to propel", by inserting the words "or operate"; and

4 On page twenty-five, section two, subdivision seventy-nine,
5 line four hundred twenty-four, following the words "motor to
6 propel", by inserting the words "or operate"; and

7 On page sixty-three, section nineteen, subsection (c), line
8 twenty-four, by striking out subsection (c), and inserting in lieu
9 thereof a new subsection (c) to read as follows:

10 (c) For the calendar years beginning on or after January 1,
11 2014, the tax levied by this article on alternative fuel that is
12 subject to tax at the point of imposition prescribed in section
13 six-a of this article, shall be paid by the alternative-fuel bulk
14 end user, provider of alternative fuel or retailer of alternative
15 fuel on or before January 31 of every year, unless determined by
16 the tax commissioner that payment must be made more frequently, by
17 check, bank draft or money order payable to the tax commissioner
18 for the amount of tax due. The tax commissioner may require all or
19 certain taxpayers to file tax returns and payments electronically.
20 The return required by the tax commissioner shall accompany the
21 payment of tax. If no tax is due, the return required by the tax
22 commissioner shall be completed and filed on or before January 31."

23 ; and

1 On page sixty-three, section eighteen-b, line one, following
2 the word "(a) *General.* -" by striking the words "Effective January
3 1, 2004, all" and inserting in lieu thereof the word "All"; and

4 On page sixty-six, section eighteen-b, subsection (d), line
5 fifty-eight, by striking out subdivision two in its entirety, and
6 inserting in lieu thereof a new subdivision two, to read as
7 follows:

8 "(2) The tax due under this article comprising the variable
9 component of the tax due under article fourteen-c of this chapter
10 on alternative fuel, is due and shall be collected and remitted at
11 the time the tax imposed by section five, article fourteen-c of
12 this chapter is due, collected and remitted."