Amend Amendment No. 32 by Smithee to CSHB 3928 (page 62 of the amendment packet) on page 1, by striking lines 10-20 and substituting the following:

reimbursement of the tax under this chapter is liable to the state for the entire amount of the fee, charge, reimbursement, or other item collected plus any accrued penalties and interest on the amount collected and that amount shall be credited toward the person's tax liability under this chapter.