

Amend **HB 1090** (senate committee printing) by striking SECTION 2 of the bill and substituting the following:

SECTION 2. The change in law made by this Act applies only to the rate of interest on a tax refund that is made following an appeal that is filed on or after the effective date of this Act. The rate of interest on a tax refund that is made following an appeal that is filed before the effective date of this Act is determined by the law in effect when the appeal is filed, and that law is continued in effect for that purpose.