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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: E. Scott

1 Amend C.S.H.B. No. 32 (house committee report) by adding the
2 following appropriately numbered SECTION to the bill and
3 renumbering the other SECTIONS of the bill accordingly:

4 SECTION _____. Section 171.362(f), Tax Code, is amended to
5 read as follows:

6 (f) In addition to any other penalty authorized by this
7 section, a taxable entity that owes a tax for a reporting period and
8 ~~[who]~~ fails to file a report for the reporting period as required by
9 this chapter shall pay a penalty of \$50. The penalty provided by
10 this subsection is assessed without regard to whether the taxable
11 entity subsequently files the report ~~[or whether any taxes were due~~
12 ~~from the taxable entity for the reporting period under the required~~
13 ~~report]~~.