

**ASSEMBLY AMENDMENT 2,
TO 2001 ASSEMBLY BILL 281**

October 4, 2001 – Offered by Representatives ALBERS and F. LASEE.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 4: after “list” insert “and requiring the department to refund
3 filing fees paid by certain persons who file appeals with the tax appeals commission”.

4 **2.** Page 2, line 5: after that line insert:

5 “**SECTION 1m.** 71.88 (2) (c) of the statutes is created to read:

6 71.88 **(2)** (c) *Refund of filing fee.* With regard to a person who did not file an
7 income or income and franchise tax return with the department and who is issued
8 a notice of assessment, if, as a result of a petition filed by the person with the tax
9 appeals commission under this subsection, the commission determines that the
10 person owes no taxes that may be imposed under s. 71.02, 71.23, or 71.43, or is
11 entitled to a refund, the department shall refund to the person any filing fee that the
12 person was required to pay to file the person’s petition with the commission.”.

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(END)