

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRBa0843/1dn  
JK:wlj:jf

July 18, 2005

Representative Kerkman:

This amendment, as recommended by DOR, removes the requirement that the seller must return tax collected in error to the customer if the overcollection is discovered as part of an audit. Please contact me if you have any questions.

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