



**ASSEMBLY AMENDMENT 5,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 251**

June 19, 2019 - Offered by Representative Vos.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 5, line 21: after that line insert:

3 “**SECTION 10d.** 73.03 (74) of the statutes is created to read:

4 73.03 (74) To provide a one-time reduction from the total tax due in a written
5 notice by the department of an audit determination under s. 77.59 (2) equal to 10
6 percent of the additional sales tax imposed under s. 77.52 for each year of the audit
7 period, if the annual gross sales of the person being audited are less than \$5,000,000
8 for each year of the audit period. This subsection applies to all such audit
9 determinations regardless of when the determinations are made.”.

10 **2.** Page 12, line 2: after that line insert:

