

REPORTS OF STANDING COMMITTEES

MR. PRESIDENT:

The Committee on **Commerce** recommends **SUBSTITUTE for HB 2135** be amended on page 2, in line 29, after "valid" by inserting "subject to the provisions of K.S.A. 44-703(i)(3)(D), and amendments thereto";

On page 3, in line 36, after "occurred" by inserting ", including whether or not a reasonable basis for the classification exists. If a reasonable basis for the classification exists, then the secretary shall not impose penalties or interest or seek recovery of back taxes for the time period prior to the secretary's determination that a reasonable basis exists"; and the bill be passed as amended.

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Chairperson