

Amendment No. 04 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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4		.	

ORIGINAL STAMP BELOW

11 The Committee on Fiscal Policy & Resources offered the
12 following:

14 **Amendment**

15 On page 4, lines 6-11
16 remove from the bill: all of said lines
17
18 and insert in lieu thereof:
19 reasonable cause for the noncompliance. In addition, a
20 taxpayer's liability for penalties under any of the chapters
21 specified in s. 72.011(1) in excess of 25 percent of the tax
22 shall be settled or compromised if the department determines
23 that the noncompliance is due to reasonable cause and not to
24 willful negligence, willful neglect, or fraud. The department

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