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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/09/2016	.	
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The Committee on Finance and Tax (Hukill) recommended the following:

1           **Senate Substitute for Amendment (669104) (with directory**  
2 **and title amendments)**

3  
4           Between lines 51 and 52  
5 insert:

6           (5) (a) In addition to its existing audit and investigation  
7 authority, the Department of Revenue may perform any additional  
8 financial and technical audits and investigations, including  
9 examining the accounts, books, and records of the tax credit



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10 applicant, which are necessary to verify the information  
11 included in the tax credit return and to ensure compliance with  
12 this section. The Department of Agriculture and Consumer  
13 Services may conduct on-site monitoring visits to renewable  
14 energy facilities that received certification under this section  
15 to verify that the information contained in their application  
16 was true and correct, and shall provide technical assistance  
17 when requested by the Department of Revenue on any technical  
18 audits or examinations performed pursuant to this section.

19  
20 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

21 And the directory clause is amended as follows:

22 Delete line 14

23 and insert:

24 Section 1. Paragraphs (b) and (g) of subsection (3),  
25 paragraph (a) of subsection (5), and

26  
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete line 8

30 and insert:

31 permissible use of certain unallocated credit amounts;  
32 authorizing the Department of Agriculture and Consumer  
33 Services to conduct onsite monitoring;