

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 601
Version:	HASB
Author:	Sen. Rader
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Bill Analysis

SB 601 modifies the deadline for a taxpayer to file a protest with the Tax Commission following an assessment. The measure provides that the taxpayer shall file such protest 60 days after the date indicated on the proposed assessment instead of 60 days after the mailing of the assessment. The measure also prohibits the issuance of a tobacco wholesaler and retailer license to a place of business with a physical residential address and outlines the composition of an industry advisory committee of licensed tobacco wholesalers and retailers. The measure modifies the penalty for failure to have a current wholesale tobacco license to include the forfeiture of any tobacco products in addition to the existing fine imposed.

House Amendments

HA's to SB 601 adds language relating to prohibiting the issuance of a tobacco wholesaler and retailer license as well as outlining the composition of an industry advisory committee. HA's also add language relating to failure to have a current license.

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