



Sen. Jeffrey M. Schoenberg

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09700HB5289sam001

LRB097 16882 HLH 69070 a

1 AMENDMENT TO HOUSE BILL 5289

2 AMENDMENT NO. _____. Amend House Bill 5289 on page 1, by
3 replacing lines 7 and 8 with the following:

4 "Sec. 13. Criminal penalties.

5 (a) When the amount due is under \$300, any person engaged
6 in the business of selling tangible personal property"; and

7 on page 2, line 3, by replacing "\$1,000" with "\$3,000"; and

8 on page 2, line 22, by replacing "\$1,000" with "\$3,000"; and

9 on page 7, by replacing line 4 with the following:

10 "(b) A person commits the offense of sales tax evasion
11 under this Act"; and

12 on page 7, by replacing line 8 with the following:

13 "the evasion. For purposes of this Section, an "affirmative act
14 in furtherance of the evasion" means an act designed in whole

1 or in part to (i) conceal, misrepresent, falsify, or manipulate
2 any material fact or (ii) tamper with or destroy documents or
3 materials related to a person's tax liability under this Act.
4 Two or more acts of sales tax evasion may be charged as"; and

5 on page 8, line 1, by deleting "non-probationable"; and

6 on page 8, by replacing line 2 with the following:

7 "(c) A prosecution for any act in violation of this Section
8 may".