

## REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **HB 2400** be amended on page 1, following line 31, by inserting:

"(e) Notwithstanding any other provision of law, the department of revenue may bring a declaratory judgment action in any district court against any person the department believes meets the criteria of subsection (a) to establish that the obligation to remit sales tax is applicable and valid under state and federal law. The district court shall act on this declaratory judgment action as expeditiously as possible and this action shall proceed with priority over any other action presenting the same question in any other venue.

(f) (1) Upon the filing of an action for declaratory judgment under subsection (e), the court shall grant an injunction during the pendency of the action prohibiting the department or any other state entity from enforcing the obligation in subsection (a) against any seller who is a party to the action who does not affirmatively consent or otherwise remit sales tax on a voluntary basis. No injunction shall be granted under this subsection if there is a previous judgment from a court of record in this state in a previous judgment against the seller who is a party to the action establishing the validity of the obligation under subsection (a).

(2) If a court has entered a judgment against a seller or otherwise lifted or dissolved an injunction under this section, the department shall assess and apply the obligation under subsection (a) from the date the judgment is entered or the injunction is lifted with respect to that matter.

(g) Notwithstanding any other provision of law, attorney expenses and related expenses

shall not be awarded in any action brought pursuant to this section or any appeal from any action brought pursuant to this section.

(h) Nothing in this section affects the obligation of any purchaser from this state to remit use tax as to any applicable transaction in which the seller does not collect and remit or remit an offsetting sales tax."; and the bill be passed as amended.

\_\_\_\_\_ Chairperson