

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1233 be amended as follows:

- 1 Amend printed bill, page 2, strike lines 6 through 10.
- 2 Page 3, strike lines 1 through 24 and substitute:
 - 3 "(3) (a) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
 - 4 JANUARY 1, 2026, ANY PERSON WHO, IN CONNECTION WITH
 - 5 NONRESIDENTIAL PROPERTY, WILLFULLY MAKES AND SUBSCRIBES ANY
 - 6 INFORMATION REQUIRED BY THIS SECTION THAT IS VERIFIED BY A WRITTEN
 - 7 DECLARATION CERTIFYING THE TRUTH AND ACCURACY OF THE
 - 8 INFORMATION BUT THAT IS NOT TRUE AND ACCURATE AS TO EVERY
 - 9 MATERIAL MATTER, COMMITS A PETTY OFFENSE.
 - 10 (b) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
 - 11 JANUARY 1, 2026, ANY PERSON WHO, IN CONNECTION WITH
 - 12 NONRESIDENTIAL PROPERTY, WILLFULLY AIDS OR ASSISTS IN, OR
 - 13 PROCURES, COUNSELS, OR ADVISES THE PREPARATION OR PRESENTATION
 - 14 OF ANY INFORMATION REQUIRED BY THIS SECTION THAT IS FRAUDULENT
 - 15 OR FALSE, COMMITS A PETTY OFFENSE.
 - 16 (c) ANY PERSON CONVICTED OF A PETTY OFFENSE UNDER THIS
 - 17 SUBSECTION (3) SHALL BE SENTENCED IN ACCORDANCE WITH SECTION
 - 18 18-1.3-503.
 - 19 (d) THE COUNTY ATTORNEY IS AUTHORIZED TO FILE AND
 - 20 PROSECUTE ANY ACTION ARISING UNDER THIS SUBSECTION (3) IN THE
 - 21 COUNTY COURT OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED."
- 22 Page 3, line 25, strike "(1)".
- 23 Page 3, strike line 26 and substitute "(1) and (5)(a)(I) as follows:".
- 24 Page 4, strike lines 21 through 24 and substitute "of evidence may be
- 25 introduced by either party, and that, if".
- 26 Page 6, strike lines 12 through 27.
- 27 Strike page 7.
- 28 Page 8, strike lines 1 through 5.

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