

**ADOPTED**

1 Senators Cagle of the 49th and Lamutt of the 21st offered the following amendment:

2 Amend HB 736 by striking lines 14 through 21 of page 1 and inserting in their place the  
3 following:

4 "(b) Except as otherwise provided by subsection (c) of this Code section or by this title,  
5 in the case where a return or report is filed or deemed to be filed for real or personal  
6 property, the amount of any tax imposed by this chapter shall be assessed within three  
7 years from the date the original tax bill was paid, unless the property in question is the  
8 subject of an audit by the board of tax assessors.

9 (c) Except as otherwise provided by this title, in the case of a false or fraudulent return or  
10 report filed with the intent to evade tax or a failure to file a return or report when structures  
11 have been added or assets acquired, or if the property owner has been notified of a pending  
12 audit of personal property, the amount of any tax imposed by this chapter may be assessed  
13 at any time."