

**ADOPTED**

Senator Wiles of the 37th offered the following amendment:

1 *Amend the Senate Finance Committee substitute to HB 982 (LC 18 9261ERS) by striking*  
 2 *"sent to" and inserting in its place "served on" on line 60.*

3 *By striking " ,payment of actual costs of service incurred by the department," on line 98 and*  
 4 *99.*

5 *By adding "Upon the filing of an appeal the delinquent taxpayer shall be a party to all further*  
 6 *proceedings upon the administrative garnishment." after "48-2-59." on line 139.*

7 *By striking lines 153 through 158 and inserting in their place the following:*

8 (6)(A) At any time before a final administrative ruling pursuant to this subsection is  
 9 entered on the garnishee's answer or money or other property subject to garnishment  
 10 is distributed, any person other than the delinquent taxpayer may file a claim in writing  
 11 under oath stating that such person has a claim superior to that of the department to the  
 12 money or other property in the possession of the garnishee subject to the process of  
 13 administrative garnishment. The claimant shall be a party to all further proceedings  
 14 upon the administrative garnishment.

15 (B) The department shall have ten days to set a hearing date from the later of (i) the  
 16 date that the claim is filed, or (ii) the date when appeals, if any, have been finally  
 17 determined under both subparagraph (F) of paragraph (4) of this subsection and under  
 18 paragraph (5) of this subsection.

19 (C) The department shall have the burden of proving that its claim to the money or  
 20 other property subject to the garnishment proceeding is superior to that of the claimant.  
 21 No money or other property subject to the garnishment and upon which the claimant  
 22 has filed its claim shall be distributed until the hearing is held and an administrative  
 23 ruling has been issued by the department. To the extent that the administrative ruling  
 24 is in favor of the claimant, such money or other property to that extent shall be retained  
 25 by or restored to the garnishee and any claim thereto by the claimant shall be made  
 26 directly on the garnishee.