



General Assembly

February Session, 2002

Amendment

LCO No. 5367

SB0010205367HD0

Offered by:

REP. COCCO, 127th Dist.

REP. HARKINS, 120th Dist.

REP. MCDONALD, 148th Dist.

To: Subst. Senate Bill No. 102

File No. 393

Cal. No. 444

(As Amended by Senate Amendment Schedule "A")

**"AN ACT REQUIRING THE ISSUANCE OF UNITED WE STAND
COMMEMORATIVE NUMBER PLATES."**

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- 1 In line 61, strike "program" and substitute "Fund" in lieu thereof
- 2 Strike lines 219 to 228, inclusive, and substitute the following in lieu
- 3 thereof:
- 4 "(NEW) (c) (1) In the case of a specified terrorist victim, the tax
- 5 imposed by this chapter shall not apply with respect to the taxable
- 6 year in which falls the date of his or her death, and no returns shall be
- 7 required on behalf of such individual or his or her estate for such year.
- 8 The tax for any such taxable year that is unpaid at the date of death,
- 9 including interest, additions to tax and penalties, if any, shall not be
- 10 assessed and, if assessed, the assessment shall be abated and, if
- 11 collected, shall be refunded to the legal representative of such estate."