

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.

** ** ** ** **