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**SHB 1402 - H AMD 030 ADOPTED 3-8-91**

2 By Representatives Holland, Wang, Wynne, Morris

3 On page 5, line 11, after "regulations." insert "The  
4 department shall not issue the penalty under this section upon any  
5 taxpayer who has made a good faith effort to comply with the  
6 specific written instructions provided by the department."

7 On page 5, line 28, after "disregarding" insert "specific"

EFFECT: Clarifies that negligence penalty is not applied to  
taxpayers making a good faith effort to comply with the  
Department of Revenue's specific written instructions.