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To: Senate Taxation Committee

From: Lucille Lusk

Proposed Amendment to SJR 1 of the 17th Special Session

Statement of Intent

To require that every exemption meet four criteria, while preserving legitimate exemptions. As currently written, the use of the word "or" means the exemption only has to meet any one of the five criteria. If the "or" was changed to "and," however, legitimate church & charity exemptions could be eliminated if the criteria on p. 1, lines 13-16 ("no material adverse effect on the finances of the state or any local government") remains in the bill.

Proposed Amendment

On p. 1, delete lines 13-16.

On p. 2, line 2, change the "or" to "and."