

PROPOSED AMENDMENTS TO SENATE BILL NO. 2102

Page 3, after line 27, insert:

- "f. If a deficiency is determined for a tax period for which there was an overpayment of estimated tax that was refunded, interest accrues, with respect to the amount of the deficiency which is equal to or less than the amount of the overpayment of estimated tax refunded, from the date of payment of the refund."

Renumber accordingly