



Rep. Natalie A. Manley

**Filed: 4/6/2016**

09900HB5527ham002

LRB099 16232 HLH 47164 a

1 AMENDMENT TO HOUSE BILL 5527

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5527 on page 2, by  
3 replacing lines 17 through 20 with the following:

4 "(b) In addition to any other penalty provided by law, any  
5 individual or person violating this Act by failing to provide  
6 his or her PTIN shall pay a civil penalty to the Department in  
7 the amount of \$50 per offense, but not to exceed \$25,000 per  
8 calendar year; however, no such penalty shall be imposed if it  
9 is shown that the failure is due to reasonable cause and not  
10 due to willful neglect, as determined by the Department."