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5 Replace lines 62 through 70 on page 3 with the following:

6 license taxes, when sending any written communication
7 to a business entity that may owe a business privilege
8 tax or business license tax, shall also send a letter or
9 other official notice from the county or municipality
10 that declares the private entity's authority to collect
11 taxes on behalf of the county or municipality.

12 (b) A county or municipality, on a form supplied by
13 the Department of Revenue, shall notify the department if
14 a private entity is contracted to collect business
15 privilege taxes or business license taxes on behalf of
16 the county of municipality.

17 (c) If a private entity fails to comply with
18 subsection (a) or attempts to collect a business
19 privilege tax or business license tax when the entity
20 knows that the tax is not lawfully due, the entity shall
21 be subject to a private right of action.

22 (d) Nothing in this section shall be construed as