

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 420** SLS 18RS 647

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action: **w/ HSE COMM AMD**

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 12, 2018	6:19 PM	<b>Author:</b> JOHNS
<b>Dept./Agy.:</b> Tax Appeals		<b>Analyst:</b> Benjamin Vincent
<b>Subject:</b> Board of Tax Appeals Procedures		

MOVABLE PROPERTY RE1 NO IMPACT GF EX See Note Page 1 of 1  
Provides with respect to administration, disposition, enforcement, and adjudication of state and local taxes, fees, and receipts and the Board of Tax Appeals. (gov sig)

Proposed law establishes procedures for several functions of the Board of Tax Appeals (BTA) and collectors. These functions include notices of assessments, requests for redetermination or judicial review, appeals, refunds for overpayment, payment under protest, and posting of security for unpaid taxes, interest, or penalties. Proposed law generally provides for additional options for BTA, collectors, or taxpayers in support of these functions, but does not mandate their use. Proposed law imposes additional requirements on dealers, including requirements for record retention and collector notification.

Proposed law increases the requirement for the number of attorneys on the Board who must have tax law experience from two to three, and requires that two of the three must be certified as a Tax Law Specialist or possess a Masters of Law in Taxation or Tax Law.

Proposed law specifies that new requirements apply only to assessments issued on or after July 1, 2018. Effective upon governor's signature.

<b>EXPENDITURES</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>REVENUES</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

BTA reports that no material impact on expenditures is anticipated due to proposed law, as there is no requirement that BTA or any state or local collectors utilize the measures that it authorizes.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. The bill does not appear to change tax bases or rates, or impose fees, penalties, or interest.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Gregory V. Albrecht*  
**Gregory V. Albrecht**  
**Chief Economist**