

**REVENUE: No Revenue Impact**  
**FISCAL: No Fiscal Impact**

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**Action:** Do Pass  
**Vote:** 7-0-1  
**Yeas:** Bailey, Bentz, Brewer, Read, Wand, Barnhart, Berger  
**Nays:** 0  
**Exc.:** Gelser  
**Prepared By:** Paul Warner, Economist  
**Meeting Dates:** 4/1/11,4/6/11

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**WHAT THE BILL DOES:** Makes technical corrections and updates taxation related statutes. Conforms language and structure to existing statutes.

**ISSUES DISCUSSED:**

- Impact of HB 2067 from 2009 on credit sunset dates
- Number of expired credits that are deleted from statutes by bill.
- Need to keep bill void of any policy implications.

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** During the interim between regular sessions Legislative Counsel goes through the tax statutes and develops a bill to make technical corrections, adjust grammar and syntax, delete obsolete provisions and conform language to existing statutes. SB 297 is the bill for the 2011 session that resulted from that process. It is intended to have no policy related effects.