

PRELIMINARY STAFF MEASURE SUMMARY

House Committee On Revenue

Fiscal: May have fiscal impact, but no statement yet issued

Revenue: May have revenue impact, but no statement yet issued

Action Date:

Action:

Meeting Dates:

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WHAT THE MEASURE DOES:

Directs the Department of Revenue to suspend the collection of unpaid tax from elderly taxpayers who are age 65 and over, and whose sole source of income is federal Social Security benefits. Directs the Department to review the taxpayers' eligibility annually until the taxpayers reach the age of 76. Directs the Department to resume collection activities with a 60 day notice if a taxpayer is found to be ineligible.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

Unpaid tax can result in penalties and interest. The Department of Revenue is responsible for collection activities for debts owed for unpaid taxes.