

HB 2284 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

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Meeting Dates: 4/12

WHAT THE MEASURE DOES:

Expands provisions for resolution of conflicting claims to taxpayer dependents to include conflicting claims to other items allowed under personal income tax laws.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

BACKGROUND:

At times, the Department of Revenue may receive information from two different parties relating to the same item of income, deduction, or credit. This measure allows the Department to make a ruling that pertains to both parties from documentation provided by one party.