

**HB 2285 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 4/12

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**WHAT THE MEASURE DOES:**

Provides that, if taxpayer files report or return but pays less than full amount of tax due, tax is assessed on later of original due date of report or return, without regard for extension of time for filing, or date filed.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Currently, the difference between the tax owed and the tax paid is assessed from the later of the following: 1) the due date of the return with an extension or 2) the date that the return is filed. The measure changes the date of assessment to the later of: 1) the due date of the return before the extension or 2) the date that the return is filed.