

***Only Impacts on Original or Engrossed
Versions are Considered Official***

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Measure Description:

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.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have

NO EXPENDITURE IMPACT

on state or local government.