

HB 2284 A STAFF MEASURE SUMMARY

Carrier: Rep. Barnhart

House Committee On Revenue

Action Date: 03/13/17

Action: Do pass with amendments. (Printed A-Eng.)

Vote: 8-0-1-0

Yeas: 8 - Barnhart, Bentz, Buehler, Hernandez, Johnson, Marsh, Nosse, Smith Warner

Exc: 1 - Smith G

Fiscal: Has minimal fiscal impact

Revenue: No revenue impact

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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:

- Finding of fact by the Department of Revenue related to items that affect taxation

EFFECT OF AMENDMENT:

Makes changes to clarify the language but does not change the meaning

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.