

**HB 2285 A STAFF MEASURE SUMMARY**

**Carrier:** Rep. Johnson

**House Committee On Revenue**

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**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:** No fiscal impact

**Revenue:** Has minimal revenue impact

**Prepared By:** Christine Broniak, Economist

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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:**

- Circumstances in which this measure would affect the assessment of tax owing

**EFFECT OF AMENDMENT:**

Makes changes to clarify language but does not change the substance of the measure

**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.