

**HB 2284 A STAFF MEASURE SUMMARY**

**Carrier:** Sen. Taylor

**Senate Committee On Finance and Revenue**

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**Action Date:** 04/12/17

**Action:** Do pass.

**Vote:** 3-2-0-0

**Yeas:** 3 - Hass, Riley, Taylor

**Nays:** 2 - Baertschiger Jr, Boquist

**Fiscal:** Has minimal fiscal impact

**Revenue:** No revenue impact

**Prepared By:** Christine Broniak, Economist

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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:**

- Confidentiality of items on tax returns
- Administrative efficiency

**EFFECT OF AMENDMENT:**

No 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.