

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5550-03

Type: Original

Bill No.: HCS for HB 2108

Date: February 22, 2016

Subject: Revenue, Department; Taxation and Revenue - General

Bill Summary: This proposal changes the laws regarding tax returns to require certain employers to file electronically.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

- No direct fiscal impact on local political subdivisions is anticipated.

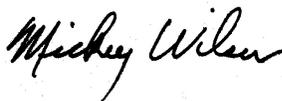
Fiscal Analysis

Officials from the **Department of Revenue (DOR)**, the **Office of Administration-Budget and Planning**, and the **Joint Committee on Administrative Review** assumed no fiscal impact. to their organizations.

In a prior version of this proposal, officials from the **Office of the Secretary of State** assumed no fiscal impact.

Oversight notes the **DOR** website indicates paperless reporting of W-2's is required for employers with more than 250 employees.

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.



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February 22, 2016

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February 22, 2016