

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE CONTINUATION OF THE ISSUANCE OF CERTAIN TAX INFORMATION TO A TAXPAYER BY THE DEPARTMENT OF REVENUE, AND, IN CONNECTION THEREWITH, IMPLEMENTING THE RECOMMENDATIONS CONTAINED IN THE 2022 SUNSET REPORT BY THE DEPARTMENT OF REGULATORY AGENCIES FOR THE ISSUANCE OF PRIVATE LETTER RULINGS AND INFORMATION LETTERS BY THE DEPARTMENT OF REVENUE AND MAKING AN APPROPRIATION.

Prime Sponsors: Sens. Kolker and Liston
Reps. Snyder and Marshall

JBC Analyst: Jon Catlett
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Date Prepared: April 9, 2023

Appropriation Items of Note

Appropriation Already Added to Bill, No Amendment in Packet

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/17/2023.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The Senate Finance Committee Report (03/02/23) and Senate Appropriations Committee Report adopted on second reading in the Senate (03/10/23) include amendments to the bill; however, Legislative Council Staff and JBC Staff agree that these committee amendments do not change the fiscal impact of the bill.

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill includes an appropriation clause that provides a total of \$53,644 cash funds from the Private Letter Ruling Fund to the Department of Revenue for FY 2023-24. This provision also states that the appropriation is based on the assumption that the Department will require an additional 0.8 FTE

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to implement the act.

Points to Consider

None.