

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE FILING OF INCOME TAX RETURNS BY BUSINESS ENTITIES.

Prime Sponsors: Reps. Marshall and Taggart
Sens. Kolker and Smallwood

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Appropriation Items of Note

Appropriation Not Required, 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 04/07/23.

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

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause for FY 2023-24.

Points to Consider

Future Fiscal Impact

Although this bill would not require a General Fund appropriation for FY 2023-24, it is projected to require General Fund appropriations of \$85,950 in FY 2024-25.