

**DEPARTMENT OF TAXATION
2002 Fiscal Impact Statement**

1. Patron: Howell

3. Committee: Passed House and Senate

4. Title: Commissioners of the Revenue; Authority to
Summons

2. Bill Number: HB 316

House of Origin:

 Introduced

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 X **Enrolled**

5. Summary/Purpose:

This bill would provide that no person other than the taxpayer may be convicted of the crime of refusing to answer questions or furnish records or other information regarding a taxpayer or exhibit property subject to assessment by the commissioner of the revenue unless the person has willfully failed to comply with a summons properly issued by the commissioner of the revenue.

Under current law, any person who so refuses to cooperate with the commissioner of the revenue can be convicted of a Class 3 misdemeanor, regardless of whether or not a summons has been issued.

The effective date of this bill is not specified.

6. No Fiscal Impact.

7. Budget amendment necessary: No.

8. Fiscal implications:

This bill has no impact on state or local revenues.

9. Specific agency or political subdivisions affected:

All localities

10. Technical amendment necessary: No.

11. Other comments: None.

c: Secretary of Finance