

# DEPARTMENT OF TAXATION

## 2002 Fiscal Impact Statement

1. **Patron:** Howell

3. **Committee:** Senate Finance

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

2. **Bill Number:** HB 316

**House of Origin:**

           **Introduced**

           **Substitute**

           **Engrossed**

**Second House:**

  X   **In Committee**

           **Substitute**

           **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