

STATEMENT OF PURPOSE

RS32626 / H0381

H 30 in the 2023 Legislative Session made a credit card or bank statement allowable evidence for an expenditure during a tax audit. This proposed legislation ensures that during an audit the tax commission notifies the taxpayer of this option.

FISCAL NOTE

This legislation causes no additional expenditure of funds at the state or local level of government, nor does it cause an increase or decrease in revenue for state or local government. Therefore, the legislation has no fiscal impact.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).