

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5153-01

Type: Original

Bill No.: HB 1860

Date: December 31, 2015

Subject: Administrative Rules; Attorneys; Taxation and Revenue - General; Accountants;
Administrative Law

Bill Summary: This proposal allows a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of taxes.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

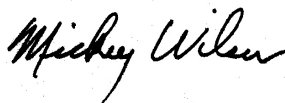
Local Fiscal Highlights

- No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

Officials from the **Department of Revenue**, the **State Tax Commission**, the **Administrative Hearing Commission**, the **City of Columbia**, the **City of Kansas City**, and the **County of St. Louis** each assume the current proposal would not fiscally impact their respective organizations.

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.



Mickey Wilson, CPA

Ross Strope

Director
December 31, 2015

Assistant Director
December 31, 2015

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