

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 0576-01

**Type:** Original

**Bill No.:** HB 32

**Date:** December 19, 2016

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

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

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

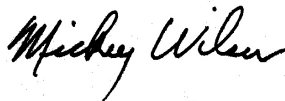
Local Fiscal Highlights

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

Fiscal Analysis

Officials from the **Department of Revenue, Office of Administration - Administrative Hearing Commission, State Tax Commission, City of Columbia and City of Kansas City** each assume the proposal will have no fiscal impact on 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  
Director

Ross Strobe  
Assistant Director

December 19, 2016

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