

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 2515-01

**Type:** Original

**Bill No.:** HB 1152

**Date:** March 26, 2015

**Subject:** Taxation and Revenue - Income

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**Bill Summary:** This proposal would modify provisions relating to taxation.

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 **Office of Administration - Division of Budget and Planning**, the **Department of Revenue**, and the **Missouri State Employees Retirement System** assume this proposal would have no fiscal impact on their agency.

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.



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March 26, 2015

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