

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 5550-03

**Type:** Original

**Bill No.:** Perfected HCS for HB 2108

**Date:** March 16, 2016

**Subject:** Revenue, Department; Taxation and Revenue - General

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**Bill Summary:** This proposal changes the laws regarding tax returns to require certain employers to file electronically.

State Fiscal Highlights

- No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

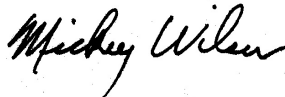
- No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

Officials from the **Department of Revenue (DOR)**, the **Office of Administration-Budget and Planning**, the **Joint Committee on Administrative Rules** and the **Office of the Secretary of State** assume no fiscal impact to their organizations.

**Oversight** notes the **DOR** website indicates paperless reporting of W-2's is required for employers with more than 250 employees.

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 16, 2016

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