

Bill History
Session Year 2006
Substitute for Raised H.B. No. 5778

[Joint Bill Analysis and Fiscal Note for File Copy 488](#) [Joint Bill Analysis and Fiscal Note for HB-5778](#)
[File No. 488 \[pdf\]](#) [FIN Joint Fav. Rpt](#)
[House LCO Amendment #3966 \[pdf\]](#) [Raised Bill \[pdf\]](#)
[FIN Joint Favorable Substitute \[pdf\]](#) [FIN Vote Tally Sheet](#)

Introducer(s):

Finance, Revenue and Bonding Committee

Title: AN ACT CONCERNING VARIOUS TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE SERVICES.

Statement of Purpose: To (1) authorize the use of the commissioner's electronic signature on tax liens, (2) eliminate the requirement that every person selling tobacco products be licensed for tobacco products tax purposes and instead require only those persons who are selling tobacco products on which the tax has not previously been paid to be licensed, to ease administration for both the taxpayer and the department, (3) impose the same penalty for the estate tax as for the gift tax, (4) incorporate by reference the statutory section governing appeals to the gift and estate tax sections, (5) keep open the statute of limitations with respect to the gift tax for any gifts that have not been adequately disclosed, (6) provide for situations where the donor dies in the same year a gift is made, and to pay interest on overpayments of gift tax, and (7) eliminate estimated income tax payments and group returns for pass-through entities and make conforming changes.

Bill History:

03/08/06 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee
03/13/06 PUBLIC HEARING 03/20
03/28/06 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE
03/28/06 JOINT FAVORABLE SUBSTITUTE
04/04/06 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL ANALYSIS 04/10/06-5:00 PM
04/11/06 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE
04/11/06 FAVORABLE REPORT, TABLED FOR THE CALENDAR, HOUSE
04/11/06 HOUSE CALENDAR NUMBER 328
04/11/06 FILE NUMBER 488
04/17/06 REFERRED BY HOUSE TO COMMITTEE ON Judiciary Committee
04/20/06 NO ACTION <b

Co-sponsor(s):