

2137

BILL NUMBER: sSB 466  
 FILE NUMBER:  
 AMENDMENTS: Senate "A", "B", "G"  
 FISCAL NOTE(Form 2)  
 (Office of Fiscal Analysis)  
 Analyst: FP 5/2/92  
 tc  
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TITLE: "AN ACT CONCERNING THE FILING FOR EXTENSIONS OF STATE TAX FILING DEADLINES BY PERSONS OTHER THAN THE TAXPAYER"

FAVORABLY REPORTED BY Finance, Revenue and Bonding

SUMMARY: This bill allows an individual standing in close personal or business relationship with a taxpayer who is unable to sign a request for filing for extensions of state tax filing deadlines because of illness, absence or other good cause, to sign on the taxpayer's behalf.

Senate "A" exempts from the Sales Tax out-of-state purchases of human powered vessels which are less than 21 feet in length provided the vessel is registered in the purchaser's state within 10 days from the sale, applicable to sales on or after July 1, 1992.

Senate "B" excludes aircraft built prior to January 1, 1946 from the personal property tax and applicable to assessment years beginning on or after 10/1/92.

Senate "G" amends this bill to exempt from sales and use tax liability, a consumer who has been granted a tax exemption prior to March 1, 1991, purchases made between October 1, 1989 and March 1, 1991 and exempts such sales by any retailer. If the tax has been paid it provides for a repayment from the state of any amount of tax paid with respect to such purchases made during such period.

EFFECTIVE DATE: Upon Passage

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FISCAL IMPACT STATEMENT - BILL NUMBER sSB 466

STATE IMPACT	Minimal Cost, Minimal Revenue Loss, see explanation below
MUNICIPAL IMPACT	Minimal Revenue Loss, see explanation below
STATE AGENCY(S)	Department of Revenue Services, Office of Policy and Management

EXPLANATION OF ESTIMATES:

Minimal additional administrative cost is anticipated for the Department of Revenue Services related to requests for filing for extension of the State tax deadline signed by another individual on the taxpayer's behalf.

Senate "A" which provides a sales tax exemption on purchases of human powered vessels by non-residents is anticipated to be minimal depending how human powered vessel is defined.

A minimal impact is anticipated from Senate "B" for municipalities which list air craft manufactured prior to January 1, 1946 on their grandlist.

Although data is not available on which to base an estimate Senate "G" would potentially preclude a revenue gain from an audit of purchases made during the period identified.

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