

February 1, 2013

The Honorable Richard Carlson, Chairperson
House Committee on Taxation
Statehouse, Room 285-N
Topeka, Kansas 66612

Dear Representative Carlson:

SUBJECT: Fiscal Note for HB 2056 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2056 is respectfully submitted to your committee.

HB 2056 amends several statutes involving confidentiality of tax information, tax liens, and tax warrants. The bill would allow the Department of Revenue to disclose taxpayer information in any civil or criminal action or proceeding to enforce the tax or revenue laws of the state. The bill would allow tax liens and warrants to be applied to personal property in addition to real property. Notices sent to a taxpayer would also be required to include the warrant. The bill also allows the disclosure of certain information provided by microdistilleries, which is the same information that is already disclosed for suppliers, farm wineries, and microbreweries under the Liquor Control Act.

The Department of Revenue indicates passage of HB 2056 would have no fiscal effect on state revenues or the operating budget of the Department.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue