

State Fiscal Note for Bill Number: 2013-H-5220

Date of State Budget Office Approval:

Date Requested:

Thursday, March 07, 2013

Date Due:

Sunday, March 17, 2013

Impact on Expenditures		Impact on Revenues	
FY 2013	No Fiscal Impact	FY 2013	No Fiscal Impact
FY 2014	No Fiscal Impact	FY 2014	No Fiscal Impact
FY 2015	No Fiscal Impact	FY 2015	No Fiscal Impact

Explanation by State Budget Office: This act would allow, during the course of a conference with the tax administrator, a licensee or registrant to provide proof of involuntary unemployment and proof that employment is being actively sought. Such proof shall be considered sufficient reason to allow a license or registration renewal during the verifiable period of involuntary unemployment.

Under current law, if a licensee or registrant has not filed all required returns and paid all required taxes, or has not entered into a time payment arrangement satisfactory to the tax administrator, the tax administrator shall notify the Division of Motor Vehicles and the Division of Motor Vehicles shall not renew any operator's license or registration

Comments on Sources of Funds:

All taxes administered by the Department of Revenue are considered to be general revenues.

Summary of Facts and Assumptions:

This act would take effect upon passage.

The number of licensees or registrants seeking renewal, who are on involuntary unemployment and have not filed all required returns and paid all required taxes, is not accurately quantifiable. However, the Division of Taxation, as part of its review of all such cases, already considers unemployment, as well as all other information, as factors in allowing a license or registration renewal. Thus, no fiscal impact on expenditures incurred by Taxation or revenus collected by the DMV would be expected.

Summary of Fiscal Impact: FY 2013 – No fiscal impact FY 2014 – No fiscal impact FY 2015 – No fiscal impact

Budget Office Signature:

Fiscal Advisor Signature:

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