

Department of Legislative Services
Maryland General Assembly
2000 Session

FISCAL NOTE

House Bill 1388 (Delegate Brinklev)

Ways and Means

Multiple Income Tax Audits - Reimbursement of Taxpayer Expenses

This bill requires the Comptroller to reimburse an individual for the reasonable costs and expenses, including reasonable attorney's fees, incurred as a result of an examination or audit of the individual's income tax return and any related proceedings, if the Comptroller audited the individual within the 12 months immediately preceding the initiation of the current examination or audit, and both the previous audit and the current audit resulted in a determination of no deficiency.

The bill takes effect July 1, 2000.

Fiscal Summary

State Effect: The bill is not expected to significantly affect State operations or finances. The Comptroller advises that it has a system in place to avoid auditing taxpayers in consecutive years. This assumes that a request for clarification or additional information from a taxpayer does not constitute an audit.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: None applicable.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Comptroller of the Treasury, Department of Legislative Services

Fiscal Note History: First Reader - March 20, 2000

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