

**TAX CERTIFICATION; REPEAL REQUIREMENT TO WITHHOLD**



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**FISCAL ANALYSIS**

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**SENATE BILL 593 SUBSTITUTE S-1**

**Sponsor:** Sen. Bill Bullard  
**House Committee:** Tax Policy

**FLOOR ANALYSIS - 9/18/02**

**Analyst(s):** Jim Stansell

**SENATE BILL 594 SUBSTITUTE H-1**

**Sponsor:** Sen. Bill Bullard  
**House Committee:** Tax Policy

**SENATE BILL 595**

**Sponsor:** Sen. Bill Bullard  
**House Committee:** Tax Policy

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**SUMMARY**

Senate bills 593, 594, and 595 would eliminate provisions that prohibit a corporation from being dissolved if it owes any sales, use, or income taxes. Senate bill 593 would amend the Sales Tax Act, Senate bill 594 would amend the Use Tax Act, and Senate bill 595 would amend the Income Tax Act.

As written, these bills would have no significant impacts on state or local revenues.