

Fiscal Analysis

SINGLE BUSINESS TAX; ELECTRONIC FILING



Bill/Sponsor **HOUSE BILL 5440 As Introduced**, Rep. Judy K. Emmons

House Committee Tax Policy

Analysis **Summary**
House Bill 5440 would amend the Single Business Tax Act to remove the requirement that a person who prepares an SBT return for another taxpayer must receive compensation to electronically file that return.

Fiscal Impact
The bill should have little or no fiscal impact.

Analyst(s)
Rebecca Ross

COMMITTEE ANALYSIS - 2/10/04

Mitchell Bean, Director – House Fiscal Agency
124 N. Capitol Avenue, Lansing, MI 48909
Phone: (517)373-8080, Fax: (517)373-5874
<http://www.house.mi.gov/hfa>