

# Fiscal Analysis

## SINGLE BUSINESS TAX; ELECTRONIC FILING



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**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)**  
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**FLOOR ANALYSIS - 2/13/04**

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