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BILL ANALYSIS

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House Bill 5440 (as reported with amendment)  
Sponsor: Representative Joanne Emmons  
House Committee: Tax Policy  
Senate Committee: Finance

### **CONTENT**

The bill would amend the Single Business Tax Act to prohibit the Department of Treasury from requiring any person who prepared a tax return on behalf of another person for compensation to file electronically. The bill would apply only to the tax year beginning on or after January 1, 2003, and before January 1, 2004.

MCL 208.80

Legislative Analyst: Julie Koval

### **FISCAL IMPACT**

There are approximately 200,000 single business tax returns filed annually. None were filed electronically last year. The bill would prevent the Department from achieving administrative savings by requiring electronic transmission of single business tax returns.

Date Completed: 2-26-04

Fiscal Analyst: Bill Bowerman