Fiscal Note & Local Impact Statement

127 th General Assembly of Ohio

Ohio Legislative Service Commission
77 South High Street, 9th Floor, Columbus, OH 43215-6136 ✧ Phone: (614) 466-3615
✧ *Internet Web Site:* http://www.lsc.state.oh.us/

BILL: **H.B. 157** DATE: **June 25, 2007**

STATUS: **As Reported by House Ways & Means** SPONSOR: **Rep. Hughes**

LOCAL IMPACT STATEMENT REQUIRED: **No — No local cost**

CONTENTS: **To require a box on personal income tax returns that a taxpayer may check to authorize a paid tax preparer to speak to the Department of Taxation about certain matters concerning the return**

State Fiscal Highlights

STATE FUND	FY 2007	FY 2008	FUTURE YEARS
General Revenue Fund			
Revenues	- 0 -	- 0 -	- 0 -
Expenditures	- 0 -	Possible increase	Possible increase

Note: The state fiscal year is July 1 through June 30. For example, FY 2007 is July 1, 2006 – June 30, 2007.

- Adding a check-box to the personal income tax return may increase administrative, programming, and printing costs.

Local Fiscal Highlights

- No direct fiscal effect on political subdivisions.

Detailed Fiscal Analysis

The bill requires the Tax Commissioner to include on personal income tax returns a box that a taxpayer may check to authorize a paid income tax preparer to speak to the Department of Taxation about certain matters concerning the return. To accommodate the new check-box, the personal income tax return would need to be redesigned and changes would need to be made in the Department's computer programs. These changes may increase the Department's administrative, programming, and printing costs.

LSC fiscal staff: Ruhaiza Ridzwan, Economist