

IMPLEMENTATION CONSIDERATIONS

Implementing this bill would not impact the department's programs and operations.

OTHER STATES' INFORMATION

Since this bill affects a report to the Legislature, a review of other states' income tax laws is not relevant.

FISCAL IMPACT

This bill would not impact the department's costs.

ECONOMIC IMPACT

This bill would not impact the state's income tax revenue.

SUPPORT/OPPOSITION

Support: None on file.

Opposition: None on file.

ARGUMENTS

Proponents: Some may argue that the report's current general due date is too early in the legislative process to be of value.

Opponents: Some may argue that the recent history of changes to the IRC that triggered the report's extended due date supports modifying the due date.

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