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BILL ANALYSIS

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Senate Bill 347 (as introduced 3-24-05)
Sponsor: Senator Laura M. Toy
Committee: Finance

Date Completed: 4-27-05

CONTENT

The bill would amend the revenue Act to provide that, if the Department of Treasury selected a tax return for manual review, the Department would have to send notification to the taxpayer within 10 days of that selection. The notification would have to contain all of the following:

- That the taxpayer's return was selected for manual review by the Department.
- The approximate time frame in which the Department would conduct the manual review of the return.
- The name, title, and telephone number of a contact person at the Department who could answer the taxpayer's questions regarding the manual review.

Proposed MCL 205.21a

Legislative Analyst: J.P. Finet

FISCAL IMPACT

According to the preliminary estimates from the Department of Treasury, the bill would result in additional mailing costs of \$400,000. The Department estimates staff costs of 20.0 FTEs and \$1.1 million. Actual funding would depend on appropriations by the Legislature.

Fiscal Analyst: Bill Bowerman

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.