

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1821

Amendment Number: S1

Bill Subtitle: CONCERNING A PARTY IN AN ACTION FOR DECLARATORY RELIEF; AND TO DECLARE AN EMERGENCY.

Basic Change :

Sponsor: Rep. Ballinger

Amendment # 1 to HB1821 provides that when declaratory relief is sought with respect to a tax, a governmental entity whose direct revenue could be affected by the declaration must be provided with a copy of the complaint and afforded an opportunity to intervene. Before this amendment, HB1821 required notice to the person or entity whose revenue could be affected by the declaration. This amendment addresses concerns expressed in DFA's comments to the original bill that when state taxes are the subject of a declaratory judgment action, the recipient of the tax revenues would need to be served rather than the party collecting and administering those tax laws.

Revenue Impact :

None.

Taxpayer Impact :

None.

Resources Required :

None.

Time Required :

None.

Procedural Changes :

None.

Other Comments :

None.

Legal Analysis :

None.