

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2022 REGULAR SESSION**

MEASURE

2022 BR NUMBER 2243

SENATE BILL NUMBER 285GA

TITLE AN ACT relating to the confidentiality of tax information.

SPONSOR Senator Chris McDaniel

FISCAL SUMMARY

STATE FISCAL IMPACT: YES NO UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY: ACTUARIAL ANALYSIS
 LOCAL MANDATE CORRECTIONS IMPACT HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: _____

FUND(S) IMPACTED: GENERAL ROAD FEDERAL RESTRICTED _____

FISCAL ESTIMATES	2021-2022	2022-2023	2023-2024	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

PURPOSE OF MEASURE: The purpose of the measure is to permit counties to reveal tax information when requested for audit purposes, and to make technical corrections.

FISCAL EXPLANATION: Permitting counties to reveal tax information when requested for audit purposes does not impose any additional costs on state government.

DATA SOURCE(S): LRC Staff

PREPARER: David Talley **NOTE NUMBER:** 175 **REVIEW:** JAB **DATE:** 3/21/2022