

**FISCAL NOTE**

The fiscal impact, in the form of a decrease in interest collections on delinquent sales and use taxes, is indeterminable.

Any decrease in the collection of interest throughout the audit period would be dependent upon the amount of tax due discovered in the audits conducted.

**NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED**

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Audit  
Department of Revenue

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