Shawn Sullivan, Director of the Budget



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Sam Brownback, Governor

January 22, 2018

The Honorable Steven Johnson, Chairperson House Committee on Taxation Statehouse, Room 185-N Topeka, Kansas 66612

Dear Representative Johnson:

SUBJECT: Fiscal Note for HB 2493 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2493 is respectfully submitted to your committee.

HB 2493 would amend the Kansas Retailers' Sales Tax Act to provide subpoena power to the Director of Taxation at the Department of Revenue for sales tax investigations. The subpoena power could also be extended to an authorized agent of the Director of Taxation.

The Department of Revenue indicates HB 2493 has the potential to reduce costs by streamlining the audit process by reducing administrative and legal expenses for the Department. However, the cost savings are estimated to be negligible.

Sincerely,

Shawn Sullivan, Director of the Budget

cc: Lynn Robinson, Department of Revenue