

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 7905
BILL NUMBER: HB 1921

DATE PREPARED: Jan 10, 2001
BILL AMENDED:

SUBJECT: Review of original tax appeals.

FISCAL ANALYST: Bob Sigalow
PHONE NUMBER: 232-9859

FUNDS AFFECTED: **GENERAL** **IMPACT:** Pending
 DEDICATED
 FEDERAL

Summary of Legislation: Specifies the items that must be included in the administrative record submitted to the tax court in an appeal from a decision by the state board of tax commissioners. Specifies when the state board of tax commissioners is a defendant in an original tax appeal to the tax court. Provides procedures for notifying a party of the filing of an original tax appeal in the tax court.

Effective Date: Upon passage.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources: