

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

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 6887

BILL NUMBER: SB 357

DATE PREPARED: Dec 29, 2001

BILL AMENDED:

SUBJECT: State Board of Tax Commissioners References.

FISCAL ANALYST: Bob Sigalow

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FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: No Fiscal Impact

Summary of Legislation: This bill eliminates Indiana Code references to the State Board of Tax Commissioners (SBTC). (P.L.198-2001 abolished the SBTC effective January 1, 2002, and replaced it with the newly established Department of Local Government Finance (DLGF) and Indiana Board of Tax Review (IBTR). That act did not address all code references to the SBTC.) The bill changes to DLGF or IBTR, as appropriate, the remaining Indiana Code references to the SBTC, makes conforming changes, and repeals no longer applicable Indiana Code sections that refer to the SBTC.

Effective Date: Upon passage; January 1, 2002 (retroactive); July 1, 2003.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Department of Local Government Finance; Indiana Board of Tax Review.

Information Sources: