

Terry Steele

## **Fiscal Note & Local Impact Statement**

Bill:H.B. 336 of the 131st G.A.Date:October 7, 2015Status:As IntroducedSponsor:Reps. Dever and Ryan

Local Impact Statement Procedure Required: No

**Contents**: Requires a certificate of dissolution under certain circumstances to be accompanied by an affidavit stating that a corporation is not required to pay or has not been assessed any taxes

## **State Fiscal Highlights**

• No direct fiscal effect on the state.

## **Local Fiscal Highlights**

• No direct fiscal effect on political subdivisions.

## **Detailed Fiscal Analysis**

The bill requires, under certain circumstances, that a certificate of dissolution of a corporation be accompanied by an affidavit stating that the corporation is not required to pay, or has not been assessed any taxes at the time of dissolution. The provisions of the bill would not require any additional filings to be handled by the Business Services Division within the Secretary of State's Office or Department of Taxation, and therefore, appears to have no fiscal effect on state government. There is also no apparent fiscal effect on local governments.

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