Fiscal Note	16-Feb-99
Bill Number SB0144	8:28 AM

No current fiscal impact. When the UTAX system is operational, this legislation will enhance the ability of the Commission to collect revenues.

## **Individual and Business Impact**

No current fiscal impact. In the future, an individual might more readily have overpayments in one area of tax law applied to other tax liabilities.

Office of the Legislative Fiscal Analyst