



28           Section 2. **Effective date.**

29           This act applies only to a final agency action issued by the State Tax Commission after

30 May 5, 2003.

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**Legislative Review Note**

**as of 2-13-03 8:43 AM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**

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**Fiscal Note**  
**Bill Number SB0226**

**State Tax Commission Amendments**

*19-Feb-03*

*10:06 AM*

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**State Impact**

Over time, fiscal impacts could be substantial, but no reliable estimate is possible at this time.

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**Individual and Business Impact**

No reliable estimate, although provisions of the bill would favor the taxpayer.

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**Office of the Legislative Fiscal Analyst**