

JUDICIAL IMPACT FISCAL NOTE

Bill Number: 2186 HB	Title: Excise Tax System	Agency: 055 – Admin Office of the Courts (AOC)
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

	FY 2018	FY 2019	2017-19	2019-21	2021-23
Total:					

Estimated Expenditures from:

	FY 2018	FY 2019	2017-19	2019-21	2021-23
STATE					
FTE – Staff Years					
Account					
General Fund – State (001-1)					
State Subtotal					
COUNTY					
County FTE Staff Years					
Account					
Local - Counties					
Counties Subtotal					
CITY					
City FTE Staff Years					
Account					
Local – Cities					
Cities Subtotal					
Local Subtotal					
Total Estimated Expenditures:					

The revenue and expenditure estimates on this page represent the most likely fiscal impact. Responsibility for expenditures may be subject to the provisions of RCW 43.135.060.

Check applicable boxes and follow corresponding instructions:

If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form parts I-V

If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

Capital budget impact, complete Part IV.

Legislative Contact:	Phone:	Date:
Agency Preparation: Sam Knutson	Phone: 360-704-5528	Date: 3/28/2017
Agency Approval: Ramsey Radwan	Phone: 360-357-2406	Date:
OFM Review:	Phone:	Date:

Part II: Narrative Explanation

This bill would address the state's excise tax system, narrowing or eliminating tax preferences, imposing a business and occupation tax surcharge while eliminating tax liability for small businesses, enact an excise tax on capital gains, modify the real estate excise tax, and make administrative changes to existing statutes.

Part II.A – Brief Description of what the Measure does that has fiscal impact on the Courts

Section 110(1) – Would provide that any taxpayer who knowingly attempts to evade payment of taxes imposed is guilty of a class C felony.

Section 110(2) – Would provide that any taxpayer who knowingly fails to pay tax, make returns, keep records, or supply information is guilty of a gross misdemeanor.

II.B - Cash Receipt Impact

None.

II.C – Expenditures

There is no data available to estimate the number of cases that would be filed regarding tax payers evading taxes, failing to make returns, keep records, or supply information. It is expected that the impact would be minimal.

The law tables would need to be updated. This would be managed within existing resources.