

Impose a \$10 fee per invoice issued to a taxpayer for unpaid taxes (balance due notices, assessments, warrants, etc.)

Description This proposal would impose a \$10 fee to each billing invoice issued to taxpayers by the Department of Revenue, such as balance dues, assessments, warrants, etc.

Current Law Currently, there is no stand-alone fee that applies to billing invoices issued by the Department, although various types of penalties may apply to the unpaid taxes.

Revenue Impact General Fund Impacts (\$ millions):

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$0	\$0.9	\$0.9

Notes:

- *Estimates assume a July 1, 2012, effective date.*
- *Estimates reflect the November 2011 Economic & Revenue Forecast Council revenue forecast.*

Expenditure Impact

Fiscal Year 2012	Fiscal Year 2013	2011-2013 Biennium
\$107,600	\$23,800	\$131,400