

RON NOBLE
STATE REPRESENTATIVE
DISTRICT 24



HOUSE OF REPRESENTATIVES

Senate Committee on Finance and Revenue
Representative Ron Noble
House District 24
June 19th, 2019

RE: Written Testimony regarding House Bill 3197 A

I am writing today to express my support and illustrate the need for House Bill 3197-A. A constituent approached me this session regarding a lengthy and problematic probate process following a death in the family where a will was not present. Between grieving for the loss of a loved one and struggling to obtain the required documentation to begin and complete the probate process, my constituent found herself unable to file and pay estate taxes on time. This was not for any lack of effort on her part. HB 3197 will give people like her the time necessary to complete the probate process in order to file and submit estate taxes.

Currently, if no federal return is required, a return must be filed with the Department of Revenue within nine months following the date of death. If a federal return is required, the state tax must be filed and paid at the same time the federal tax is due. This bill would remove the discrepancies between these two filing deadlines, creating one deadline for filers that is extended to twelve months following the date of death.

The probate process can present a plethora of problems to grieving families that are often understandably inexperienced in handling these affairs. Additionally, other barriers to filing may arise that are completely out of control of the family, creating a situation when the taxes cannot be paid within the current allotted time frame. The underlying bill extends the deadline while the amendment is the result of work with the Department of Revenue to standardize the filing deadline for all filers.

While we may not be able to prevent unforeseen circumstances that prevent timely completion of the probate process, we can ensure that grieving families have adequate time to get their estate tax liabilities in order. This bill passed the House Revenue Committee unanimously and I respectfully urge your "aye" vote. Thank you for your time and consideration.

Sincerely,

Representative Ron Noble