

HB 3373-1
(LC 3666)
4/5/21 (CMT/ps)

Requested by Representative FAHEY

**PROPOSED AMENDMENTS TO
HOUSE BILL 3373**

1 On page 1 of the printed bill, line 8, after “office” insert “is subject to
2 all confidentiality and disclosure provisions applicable to the department
3 and”.

4 In line 10, after “taxes” insert “or debts”.

5 Delete lines 15 and 16 and insert:

6 “(a) Obtaining easily understandable tax information and information on
7 audits, collections and appeals procedures of the department;”.

8 On page 2, after line 11, insert:

9 “(4) The office shall administer the Taxpayer Assistance Grant Program
10 established in section 3 of this 2021 Act.”.

11 In line 12, delete “(4)” and insert “(5)”.

12 Delete lines 14 through 23 and insert:

13 **“SECTION 3. (1) The Taxpayer Assistance Grant Program is estab-**
14 **lished in the Department of Revenue.**

15 **“(2) The office of the Taxpayer Advocate may issue grants to**
16 **nonprofit organizations in this state for the provision of tax filing as-**
17 **sistance to low-income, non-English-speaking, disabled and older tax-**
18 **payers.**

19 **“(3) Organizations receiving grants under this section shall provide**
20 **outreach, support and resources to taxpayers described in subsection**
21 **(2) of this section in order to assist those taxpayers in overcoming**

1 obstacles to voluntary compliance with the tax system. These obsta-
2 cles may include taxpayers' limited use of English, mistrust of the tax
3 system, geographic remoteness, lack of proficient technology skills,
4 lack of math skills, complex tax situations, history of tax problems
5 or tax audits or personal situations that impede the taxpayer's ability
6 to provide documentation.

7 “(4) The department shall adopt rules necessary to carry out the
8 provisions of this section, including standards for eligibility for the
9 awarding of grants under this section and procedures and criteria for
10 evaluating applications for grants under this section.

11 “(5) The department shall appoint an advisory committee to advise
12 the department in adopting rules required by this section. The de-
13 partment shall include low-income, non-English-speaking, disabled and
14 older persons as advisory committee members.

15 “SECTION 3a. The Taxpayer Assistance Grant Fund is established
16 in the State Treasury, separate and distinct from the General Fund.
17 Interest earned by the Taxpayer Assistance Grant Fund must be
18 credited to the fund. The fund may include moneys appropriated, al-
19 located, deposited or transferred to the fund by the Legislative As-
20 sembly or otherwise and interest earned on moneys in the fund. The
21 moneys in the fund are continuously appropriated to the Department
22 of Revenue for the purposes specified in section 3 of this 2021 Act.

23 “SECTION 3b. The Department of Revenue shall submit a report to
24 a committee of the Legislative Assembly relating to revenue during
25 the 2023 regular session of the Legislative Assembly. The report shall
26 assess the effectiveness in removing obstacles to taxpayer compliance
27 with the tax system of the Taxpayer Assistance Grant Program es-
28 tablished in section 3 of this 2021 Act.”.

29 On page 3, after line 43, insert:

30 “SECTION 8. Section 3b of this 2021 Act is repealed on January 2,

1 **2024.**

2 In line 44, delete “8” and insert “9”.

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