

Synopsis of Senate Committee Amendments*

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Legislative Service Commission

Sub. H.B. 224 127th General Assembly

(S. Ways and Means and Economic Development)

Specifies that for all taxpayers--not just individuals who report no taxable business income--the filing date for the municipal income tax annual return or report cannot be earlier than the federal income tax filing date for the corresponding tax reporting period.

H0224-127.doc/ss

11/14/07

^{*} This synopsis does not address amendments that may have been adopted on the Senate floor.