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H.B. 482
134th General Assembly

Bill Analysis

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Version: As Reported by House Ways and Means

Primary Sponsors: Reps. Cutrona and Edwards

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SUMMARY

- Creates the temporary, nine-member Tax Fraud Study Commission to report on state income tax fraud, particularly fraud by business taxpayers and fraud related to the misclassification of workers as employees or independent contractors.
- Requires the Department of Taxation to assist the Commission.

DETAILED ANALYSIS

Tax Fraud Study Commission

The bill creates the Tax Fraud Study Commission and tasks it with studying state income tax fraud. The Commission may study all types of income tax fraud, but the bill specifically directs it to focus on fraud by taxpayers operating a trade or business and on fraud related to the misclassification of workers as employees or independent contractors. The Commission is subject to the public meeting and notification requirements of the Open Meetings Law and its records are subject to disclosure under Public Records Law.

Membership

The Commission consists of the following nine members:

- Three members of the Senate, two from the majority party and one from the minority party, all appointed by the President of the Senate;
- Three members of the House of Representatives, two from the majority party and one from the minority party, all appointed by the Speaker of the House;
- One labor representative appointed by the President of the Senate;
- One contractors' association representative appointed by the Speaker of the House; and
- The Tax Commissioner or the Commissioner's designee.

All appointments to the Commission must be made within 30 days after the bill's 90-day effective date. Commission members serve until the Commission is dissolved, unless a member resigns or is removed by their appointing authority.

A vacancy can be filled in the same manner as an original appointment. The Commission may continue to exercise all of its functions while there is a vacancy. Members are not compensated for their service.

Department of Taxation assistance

The bill requires the Department of Taxation to assist the Commission upon request.

Report

Within 13 months after the bill's 90-day effective date, the Commission must submit a report discussing its findings and recommendations on the prevention of income tax fraud to the Governor and General Assembly. After issuing this report, the Commission will dissolve.¹

HISTORY

Action	Date
Introduced	11-08-21
Reported, H. Ways & Means	03-23-22

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¹ Section 1.