



HF 816 – Taxpayer Public/Private Utility Customer Match (LSB2511HV.1)
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Fiscal Note Version – As passed by the House

Description

House File 816 permits the Department of Revenue to subpoena records of public and private utilities. The records that may be subpoenaed pertain to potential customers of the utility that may owe taxes, penalties, interest and court debt to the State of Iowa.

The Bill states that the public or private utility may not be held liable for good faith and reasonable actions taken when complying with the subpoena.

Assumptions

- The Bill is effective January 1, 2011.
- The time required to issue subpoenas, review records, identify potential State debtors, notify the debtor, and collect the debt will exceed six months.

Fiscal Impact

The Department of Revenue estimates that \$1.7 million per year will be collected from State debtors through the additional subpoena powers allowed under the Bill. The first fiscal year impacted is FY 2012.

Source

Department of Revenue

/s/ Holly M. Lyons

March 17, 2010

The fiscal note for this Bill was prepared pursuant to **Joint Rule 17**. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
