

## STATEMENT OF PURPOSE

### RS26823

This legislation provides for notification to taxing authorities when the state tax commission fails to recognize a boundary adjustment, including the reason for the rejection. Provides information in regard to the process for the taxing authority to request a review if the Tax Commission rejects the proposed boundary adjustment.

### FISCAL NOTE

There should be minimal fiscal impact in regards to the proposed legislation. The legislation requires the tax commission to notify a taxing authority only if a proposed boundary adjustment has been rejected. The tax commission may do so electronically which would incur little to no cost.

**Contact:**

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).