

STATEMENT OF PURPOSE

RS31035 / H0488

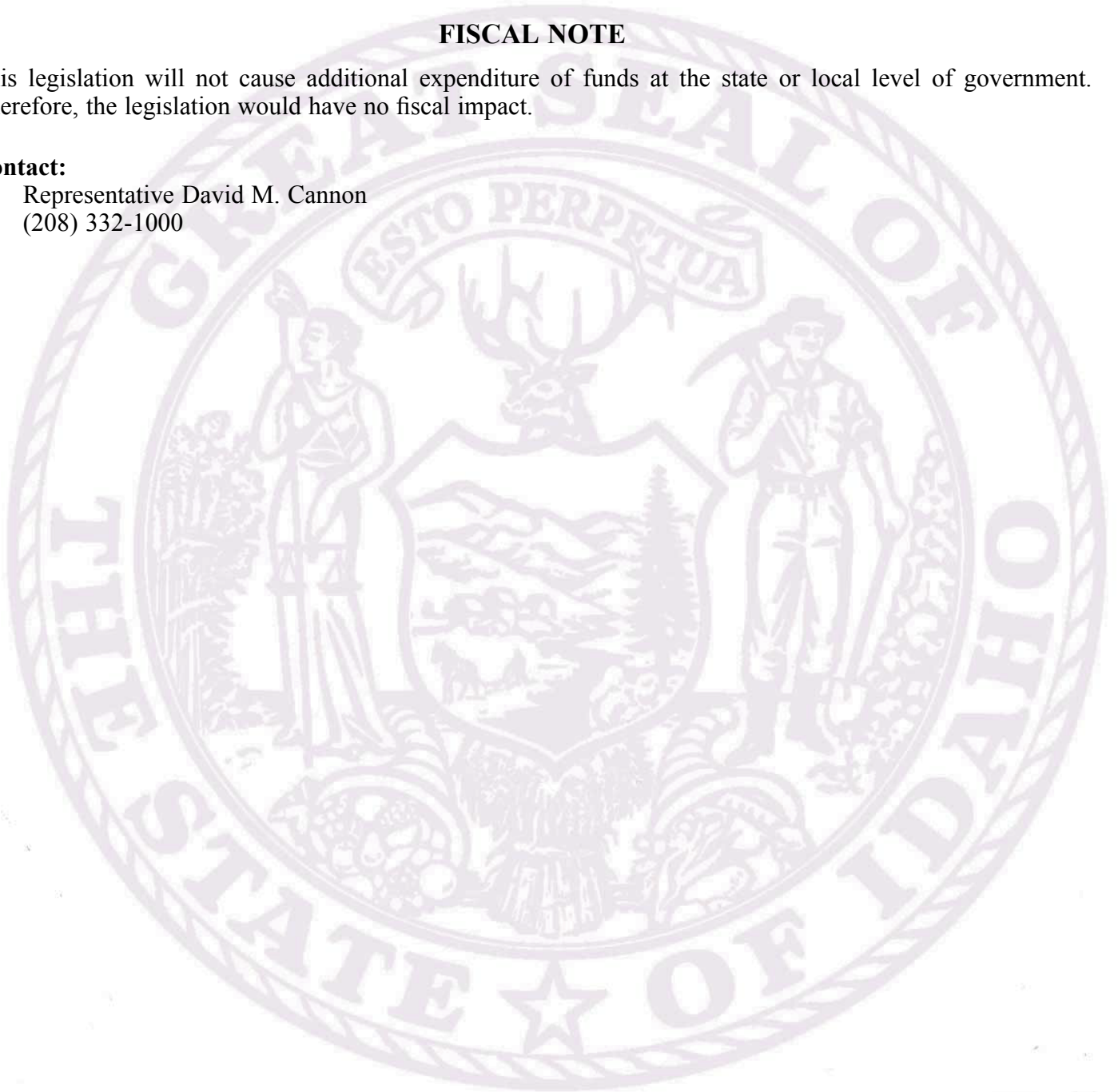
This legislation would clarify that a credit card statement or other documentation from a financial institution, coupled with a sworn statement from the taxpayer to the effect that the expense was incurred for an identified deduction purpose, conclusively establishes the taxpayer's right to claim the deduction or credit.

FISCAL NOTE

This legislation will not cause additional expenditure of funds at the state or local level of government. Therefore, the legislation would have no fiscal impact.

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).