

HB 3217 - DIGEST

Provides a small business taxpayer bill of rights that provides relief from unintentional mistakes regarding state tax obligations.

Requires the department of revenue to: (1) Provide information about a business's industry specific tax obligations at the time of tax registration;

(2) Adhere to any specific official written advice unless the department later modifies the advice in writing; and

(3) Waive or cancel interest and penalties for a small business taxpayer if a failure to pay taxes due was not intentional.