

HB 2150 - DIGEST

(SEE ALSO PROPOSED 1ST SUB)

Imposes taxes on community residential service businesses.

Requires the department of social and health services to establish a system for community residential service businesses to pay the taxes and establish, in conjunction with the department of revenue and the office of the state treasurer, the means by which the tax payments will be deposited into the developmental disabilities community residential investment account.

Requires the joint legislative audit and review committee, in consultation with the department of social and health services and the department of revenue, to conduct a review of the taxes imposed on community residential service businesses.

Creates the developmental disabilities community residential investment account.

Provides a contingent expiration date.