

SB 6176 - DIGEST

Establishes the tax and licensing simplification act.

Pursues a long-term vision of a single internet portal for business licensing, registration, and tax reporting, to include both state and local governments.

Begins the tax and licensing simplification process by:
(1) Reducing the number of state business and occupation tax classifications;

(2) Requiring greater uniformity between local business and occupation taxes and the state business and occupation tax, with a goal of state-level administration of all local business and occupation taxes by January 1, 2015, or as soon thereafter as possible; and

(3) Simplifying local business licensing to facilitate the transition to mandatory issuance and renewal of local business licenses through the state's business licensing system by July 1, 2014, or as soon thereafter as possible, for cities imposing a business and occupation tax, and by January 1, 2018, or as soon thereafter as possible, for all other cities and towns that have a business licensing requirement.