

HOUSE RESEARCH

Bill Summary

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Overview

Provides a \$150,000 appropriation to nonprofit organizations to coordinate and provide volunteer accounting and tax preparation services to low-income taxpayers. This amount would be added to the \$250,000 biennial amount put into the agency's base funding in 2005, for total biennial funding of \$400,000.

Section

- 1** **Appropriation.** Provides a \$150,000 appropriation in fiscal years 2008-2009 from the general fund to one or more nonprofit organizations for the coordination and provision of taxpayer assistance services. \$75,000 per year becomes part of the agency's base funding; this is in addition to \$125,000 per year that was put into the agency's base in 2005.

Defines "taxpayer assistance services" to mean accounting and tax preparation services provided by volunteers to help low-income and disadvantaged taxpayers prepare and file federal and state income tax returns, and claims for the property tax refund. Authorizes taxpayer assistance services to represent their clients before the Department of Revenue and the Internal Revenue Service.