

## HOUSE BILL 366: Regulatory Reform Act of 2021, Sec. 5: Revenue Laws Study

2021-2022 General Assembly

Committee: Date: February 23, 2022
Introduced by: Prepared by: Kyle Evans
Analysis of: Sec. 5 of S.L. 2021-117
Staff Attorney

OVERVIEW: Section 5 of S.L. 2021-117 requires the Department of Revenue (Department) to provide to the Revenue Laws Study Committee, information related to the property taxation of outdoor advertising signs, and any other issues deemed relevant by the Department. The requested information must be provided no later than March 31, 2022.

This section became effective August 23, 2021.

## **BILL ANALYSIS:**

Section 5 of S.L. 2021-117 requires the Department of Revenue (Department) to provide to the Revenue Laws Study Committee, information related to the property taxation of outdoor advertising signs, and any other issues deemed relevant by the Department. The requested information must be provided no later than March 31, 2022.

**EFFECTIVE DATE:** This section became effective August 23, 2021.

