2025-2026 General Assembly

SENATE BILL 595: Various Revenue Laws Changes, Part V: Administrative Changes

Analysis of:	S.L. 2026-31, Part V	**Date:**	August 14, 2026
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Part V of S.L. 2026-31 (Senate Bill 595) makes various changes with respect to the administration of the tax laws, including:

- Increasing from $500 to $2,000 the penalty for filing a frivolous return.
- Requiring the Secretary to request from an interactive sports wagering operator, no more than one time per calendar year, certain tax-related information for every registered player that received winnings of at least two thousand dollars ($2,000) in the prior calendar year.
- Clarifying that certain tax information contained in an application for licensure is protected from public disclosure, even if a tax is not imposed on the license.
- Postponing from July 1, 2027, to July 1, 2030, the effective date of the graduated failure to pay penalty schedule.

This Part became effective July 2, 2026.