

HB 2351-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Directs the joint legislative audit and review committee to study the feasibility of implementing a state tax policy disallowing employers from claiming tax preferences if the employer requires employee participation in employer-to-employee communications regarding certain political, religious, or labor organizing positions of the employer. The committee shall provide the conclusions of its study in the form of a report. The report, in its analysis of implementing policy to accomplish this objective, shall address: Constitutional and other legal issues; revenue and other economic impacts; interaction with collective bargaining agreements; difficulty of tax administration and enforcement; efforts in other states to implement similar policy; and types of industries that are likely to be impacted. The report is due to the fiscal committees of the legislature by December 1, 2007.