



## **Implementation Considerations**

The department has identified the following implementation concerns. Department staff is available to work with the author's office to resolve these and other concerns that may be identified.

It is unclear whether the requirement that specified Internet Web sites be mobile-friendly and accessible by persons with disabilities would apply to currently operational sites or be limited to sites deployed on or after January 1, 2019. For clarity and to ensure consistency with the author's intent, it is recommended that this bill be amended.

The department seeks to deploy tools to assist taxpayers self-comply with their tax obligations. When developing an application other than a specific mobile application, the department focuses on functionality security features, and accessibility prior to deployment and after the application stabilizes, we focus on mobile-friendly views. The department has key applications that are not yet mobile-friendly and will need 12 to 18 months to enhance our applications to meet mobile-friendly standards under this bill. Removing these applications from our Internet Web site, if that is what is intended, will have serious and significant impacts to the self-service applications taxpayers utilize removing or reducing taxpayers' ability to file timely or resolve a tax liability. To avoid unwarranted consequences, it is recommended that the bill be amended to be specifically operative on or after January 1, 2020.

## **Fiscal Impact**

Department staff is unable to determine the costs to administer this bill until the implementation concerns have been resolved, but anticipate the costs to be significant.

## **Economic Impact**

This bill would not impact the state's income tax revenue.

## **Support/Opposition**

Support: None provided.

Opposition: None provided.

## **Legislative Staff Contact**

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