

Rules Report

To: Jessica Whittaker, Bureau of Legislative Research

From: Tammera Harrelson, Chief Counsel, Department of Inspector General

Re: Act 586 of 2021, An Act to Create the Independent Tax Appeals Commission

Date: August 31, 2021

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Description: Act 586 of 2021 amended the laws pertaining to administrative hearing procedures for state taxes and the procedures for taxpayer judicial relief through the creation of the Independent Tax Appeals Commission. The purpose of Act 586 is to establish an independent tribunal with tax expertise to resolve disputes between the Department of Finance and Administration and taxpayers. The Tax Appeals Commission is created as part of the Department of Inspector General.

Pursuant to Act 586, three Commissioners will be appointed by July 1, 2022. The Tax Appeals Commission is responsible for promulgating new rules to carry out the intent and purpose of the Act, and the final rules are to be filed with the Secretary of State on or before December 1, 2022. Initial disputes will be heard no later than January 1, 2023.

Status: In that the Commissioners will not be appointed for several months, work on the rules has not yet begun. We do not anticipate the drafting of these rules until the summer of 2022.

Contact Information: Tammera Harrelson, Chief Counsel, Department of Inspector General.

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