

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1046

Bill Subtitle: TO CLARIFY THE ABILITY OF LEGAL COUNSEL FOR THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO REQUEST REVISION OF A HEARING OFFICER'S DECISION.

Basic Change :

HB1046 amends § 26-18-405(d)(4)(A)(i) to clarify that legal counsel for the Secretary of the Department of Finance and Administration (DFA) may request that a decision issued by a hearing officer of the Office of Hearings and Appeals be revised by the Secretary of DFA, regardless of whether the proposed assessment or denial of a claim for refund is sustained in whole or in part.

Revenue Impact :

None.

Taxpayer Impact :

Legal counsel for DFA will be authorized to request a revision of an administrative decision issued by DFA's Office of Hearings and Appeals in circumstances where the assessment or refund claim denial was not sustained.

Resources Required :

None.

Time Required :

Adequate time is provided for implementation.

Procedural Changes :

Department staff will need to be educated as well as the taxpayer community.

Other Comments :

None.

Legal Analysis :

HB1046 clarifies that legal counsel for DFA ("legal counsel") may request that a decision issued by a hearing officer be revised by the Secretary of DFA, regardless of whether the proposed assessment or denial of a claim for refund is sustained in whole or in part by the hearing officer.

Current law requires that the DFA's proposed assessment or denial of a claim for refund be sustained in whole or in part by the hearing officer for legal counsel to request that the Secretary revise the decision. HB1046 removes that limitation so that legal counsel or the taxpayer can request that the Secretary revise any decision of the hearing officer. This bill will not limit the administrative remedies available to a taxpayer who protests a proposed assessment or denial of a claim for refund.