

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1047

Bill Subtitle: TO CLARIFY THAT A TAXPAYER'S AGENT MAY FILE A PROTEST ON BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A PROPERLY EXECUTED POWER OF ATTORNEY AT THE TIME OF THE FILING.

Basic Change :

Sponsor: Rep. Jett

HB1047 would require an authorized representative of a taxpayer to produce a properly-executed power of attorney in order to file a written protest of tax assessment or denial of refund with the Department of Finance and Administration (DFA) on behalf of a taxpayer.

Revenue Impact :

None.

Taxpayer Impact :

A representative of a taxpayer that files a protest and request for administrative relief before the DFA will be required to provide a properly-executed power of attorney.

Resources Required :

None.

Time Required :

Adequate time is provided for implementation.

Procedural Changes :

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

Other Comments :

None.

Legal Analysis :

A taxpayer, or the taxpayer's authorized agent, may file a written protest with the DFA within sixty (60) days after the taxpayer receives notice of a proposed assessment or refund claim denial. HB1047 clarifies that an authorized representative of a taxpayer can file the protest only if the taxpayer or the taxpayer's authorized agent has produced a properly executed power of attorney that is in effect at the time of the filing of the protest. This bill will help DFA to properly protect confidential information and taxpayers' right to protest a proposed assessment or refund claim denial.