

Department of Finance and Administration

Legislative Impact Statement

Bill: SB184

Amendment Number: S1

Bill Subtitle: TO CLARIFY THE EFFECTIVE DATE OF FILING BY MAIL WITH THE TAX APPEALS COMMISSION; AND TO DECLARE AN EMERGENCY.

Basic Change :

Sponsors: Sen. B. Johnson & Rep. Eaves

Senate Amendment No. 1 -- SB184-S1 (engrossed S2/16/23) removes any possible ambiguity regarding when the Tax Appeals Commission must receive a petition for it to be considered timely under the temporary language contained in Section 2 of the bill. It does so by removing the limiting phrase "after the deadline under § 26-18-1113."

Original Bill --- Act 586 of 2021 created the Independent Tax Appeals Commission Act at § 26-18-1101, et seq. SB184 adopts the mailbox rule for petitions filed with the Tax Appeals Commission.

Traditionally, § 26-18-105 has provided what is commonly known as the "mailbox rule" regarding documents required to be filed with the Department of Finance and Administration (DFA). The mailbox rule means that a document is considered effective at the time it is postmarked by the U.S. Postal Service instead of the time it is received by DFA. For example, if a document is required to be filed with DFA within 20 days, then the document is effective if it is postmarked on the 20th day, regardless of when it is received. SB184 applies the same rule to documents required to be filed with the Tax Appeals Commission.

SB184 contains temporary language stating that some petitions which were untimely filed prior to the effective date of the bill will be treated as timely if they were timely postmarked. SB184 contains an emergency clause and will be effective on the date of its approval by the Governor; the expiration of the period of time during which the Governor may veto the bill; or the date the last house overrides the veto.

Revenue Impact :

None.

Taxpayer Impact :

The mailbox rule will be applicable to a taxpayer's filing a petition or other document required to be filed with the Tax Appeals Commission.

Resources Required :

None.

Time Required :

Adequate time is provided for implementation.

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Procedural Changes :

None.

Other Comments :

None.

Legal Analysis :

None.