

**Sarah Huckabee Sanders**  
Governor



**Allison Bragg**  
Cabinet Secretary

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## MEMORANDUM

To: Bureau of Legislative Research  
From: Samantha Blassingame, Chief Counsel  
Re: Act 595 Report  
Date: March 6, 2024

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This Memorandum serves as the required Monthly Written Report on Rules Updates Needed Due to 2023 Enactments for the agencies within the Department of Inspector General.

Office of Internal Audit: No newly enacted law requires the adoption of a rule by the Office of Internal Audit.

Fair Housing Commission: No newly enacted law requires the adoption of a rule by the Fair Housing Commission.

Office of Medicaid Inspector General: No newly enacted law requires the adoption of a rule by the Office of Medicaid Inspector General.

Tax Appeals Commission:

1. Act 251 of 2023 allows the postmark date to be considered the filing date with the Tax Appeals Commission. Section 5-106 of the Commission's Rules of Procedure [26 CAR 410-506], concerning the effective date of filing with the Commission, needs to be updated accordingly. The Tax Appeals Commission anticipates including this required revision in a broader rules' update now that the Commission has been in active operation hearing cases in 2023. Drafting remains in progress. We anticipate initiating the rulemaking process in late Spring 2024.
2. Act 346 of 2023 changed the criteria and adjusted the method of appointment of commissioners to the Tax Appeals Commission. Section 1-103 of the Commission's Rules of Procedure [26 CAR 410-103], concerning the organization of the Commission, needs to be updated accordingly. The Tax Appeals Commission anticipates including this required revision in a broader rules' update now that the Commission has been in active operation hearing cases in 2023. Drafting remains in progress. We anticipate initiating the rulemaking process in late Spring 2024.