

Legislation Addressing the Administrative Hearings Office and Tax Protest Matters

- This legislation includes several ways to improve hearing disposition efficiency presented by the Taxation and Revenue Department and the Administrative Hearing Office to the Revenue Stabilization and Tax Policy Interim Committee in September.
- Streamlines the tax protest process and reduces unnecessary formal litigation by creating an informal dispute resolution process to resolve tax disputes prior to filing for a formal hearing with the Administrative Hearing Office (new hearing requests have grown over 800% since 2012).
- Softens hearing deadlines to allow more time for both parties to resolve tax disputes under protest before going to hearing.
- Makes the tax dispute process more transparent by requiring the Taxation and Revenue Department to provide a written report to the taxpayer and the Administrative Hearings Office to identify unresolved issues.
- Gives taxpayers the ability to direct the process by allowing the taxpayers to choose who presents their case first in a hearing
- Ensures that Hearing Officers make timely decisions on dispositive motions.
- Allows more competent tax professionals to represent taxpayers before the Administrative Hearings Office