

**STATEMENT OF PURPOSE**

**RS24815**

This proposal amends section 63-3045 to clarify that a taxpayer must perfect their protest before they can request an informal hearing and when the protest is perfected the taxpayer may submit additional documentation. Also, the proposal amends 63-3045B to clarify that if a taxpayer files a protest but does not perfect the protest within 28 days after notification that the protest was not perfected the notice of deficiency becomes final. Due to paragraph renumbering, a reference to code section 63-3045 needs to be corrected in code section 14-532.

**FISCAL NOTE**

There is no effect on General Fund revenue. These changes are for clarification only and do not change the practice or requirements placed on taxpayers. There will be no change to revenue collected.

**Contact:**

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**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**