

## STATEMENT OF PURPOSE

### RS26954

This legislation makes decisions of the State Tax Commission subject to the Administrative Procedures Act, as well as allowing materials initially used in the appeals process to be used in district court should that be necessary.

### FISCAL NOTE

This legislation is a process change and should have a minimal impact to the General Fund or local government funds beyond existing appeals costs.

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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).