STATEMENT OF PURPOSE

RS28694 / H0277

This legislation will allow taxpayers the right to have another person of their choosing represent them in a hearing or rehearing held on the taxpayer's appeal before the Board of Tax Appeals.

FISCAL NOTE

There will be no fiscal impact to the General Fund, any dedicated fund, federal grants, or local funds because no expenditure from these accounts is required by this legislation.

Contact: Representative Mike Moyle (208) 332-1000

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).