

Tax Commission Rule Review Checklist
(This Sheet and any backup data must accompany each proposed rule or revision)

Title of Rule: State Board of Equalization Procedures
Statutory Reference: §59-2-212, 59-2-1004, and 59-2-704.5
Rule Number: R861-1A-9

4. Purpose of the rule or reason for the change:
Consistent with 2019 HB 11, clarifies the evidence that must be considered by the commission during an appeal from a county board of equalization decision.

6. Summary of the rule change:
The proposed rule amendment clarifies that the commission must consider facts and evidence presented, including facts and evidence that was presented by a party to the county board of equalization.

7. Aggregate anticipated cost or savings to:

A) State Budget:

This proposed amendment is not expected to have any fiscal impacts on state government revenues or expenditures because it only clarifies the administrative appeals process.

B) Local Government:

This proposed amendment is not expected to have any fiscal impacts on local government revenues or expenditures because it only clarifies the administrative appeals process.

C) Small Businesses (50 or less employees):

This proposed amendment is not expected to have any fiscal impacts on small business revenues or expenditures because it only clarifies the administrative appeals process.

D) Persons other than small businesses or local government:

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of persons other than small businesses or local governments because it only clarifies the administrative appeals process.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):
The proposed amendment is not expected to increase the compliance burden on affected persons because it only clarifies the facts and evidence that the commission must consider in an appeal from a county board of equalization decision.

9. Comments by the department head on the fiscal impact the rule may have on businesses:

The amendment does not have a fiscal impact on businesses. It clarifies the facts and evidence the Commission shall consider in appeals from a county board of equalization decision.

14. Indexing information: _____

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:
2019 HB 11

Drafted by:
Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date: