

3088

Sponsor(s): Representative Cairnes

Brief Title: Requiring fair processes for taxpayer audits.

HB 3088 - DIGEST

Requires the process to include: (1) Notice to the taxpayer regarding the process and the taxpayer's rights and obligations;

(2) a means for postaudit input from the taxpayer before final action by the department, including timely delivery in writing of the preliminary postaudit report; and

(3) information regarding the taxpayer's rights and recourse if the process is violated by the department.