

SB 6175-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Revises the tax appeal process with regard to: (1)
Membership and location of the board of tax appeals;

- (2) Filing fees;
- (3) Stay of collection of assessments;
- (4) Award of fees and costs;
- (5) Mediation conferences;
- (6) Determination deadline; and
- (7) Direct review by the court of appeals.

Creates a joint task force on the reform of the tax appeals process.