

SB 6176 - DIGEST

Declares it is the intent of the legislature that this act foster the settlement or other resolution of tax disputes and, in cases in which litigation is necessary, to provide the people of this state with a fair, independent, prepayment procedure to determine a dispute with tax administration agencies.

Creates the tax tribunal of the state as an agency of state government.

Eliminates the state board of tax appeals and transfers its powers, duties, and functions to the tax tribunal.