

ALEC EXPOSED

"ALEC" has long been a secretive collaboration between Big Business and "conservative" politicians. Behind closed doors, they ghostwrite "model" bills to be introduced in state capitols across the country. This agenda--underwritten by global corporations--includes major tax loopholes for big industries and the super rich, proposals to offshore U.S. jobs and gut minimum wage, and efforts to weaken public health, safety, and environmental protections. Although many of these bills have become law, until now, their origin has been largely unknown. With ALEC EXPOSED, the Center for Media and Democracy hopes more Americans will study the bills to understand the depth and breadth of how big corporations are changing the legal rules and undermining democracy across the nation.

DID YOU KNOW? Corporations VOTED to adopt this. Through ALEC, global companies work as "equals" in "unison" with politicians to write laws to govern your life. Big Business has "a VOICE and a VOTE," according to newly exposed documents. DO YOU?

Home -> Model Legislation -> Tax and Fiscal Policy

Model State Administrative Tax Tribunal Act

Did you know that the Evergreen Freedom Foundation--which is connected to the Kochs--was the corporate co-chair in 2011?"

Section 1. Statement of Purpose

To increase public confidence in the fairness of the State tax system, the State shall provide an independent agency with tax expertise to resolve disputes between the [department of revenue] and taxpayers, prior to requiring the payment of the amounts in issue or the posting of a bond, but after the taxpayer has had a full opportunity to attempt settlement with the [department of revenue] based, among other things, on the hazards of litigation. By establishing an independent tax tribunal within the executive branch of government, this Act provides taxpayers with a means of resolving controversies that insures both the appearance and the reality of due process and fundamental fairness. The tax tribunal shall provide hearings in all tax matters except those specified by statute, and render decisions and orders relating thereto. A tax tribunal hearing shall be commenced by the filing of a petition protesting a tax determination made by the [department of revenue], including any determination that cancels, revokes, suspends or denies an application for a license, permit or registration. A final decision of the tax tribunal shall have the same force and effect as, and shall be subject to appeal (except in the case of small claims) in the same manner as, a final decision of a State trial court. It is the intent of the [General Assembly] that this Act foster the settlement or other resolution of tax disputes to the extent possible and, in cases in which litigation is necessary, to provide the people of this State with a fair, independent, pre-payment procedure to determine a dispute with the [department of revenue]. The Act shall be interpreted and construed to further this intent.

Section 2. Tax Tribunal: Establishment

- (a) A tax tribunal is hereby established in the executive branch of government. The tribunal is referred to in this Act as the "Tax Tribunal."
(b) The Tax Tribunal shall be separate from and independent of the authority of the [commissioner of revenue] and the [department of revenue].
(c) The Tax Tribunal shall have a seal.
(d) The Tax Tribunal shall be created and exist on and after January 1, 200\_, but the judge[s] thereof may be appointed prior thereto and may then take any action that is necessary to enable the judge[s] properly to exercise after that date the duties, functions and powers given the Tax Tribunal under this Act.

Section 3. Judges: Number; Appointment; Term of Office; Removal

- (a) The Tax Tribunal shall consist of at least one full-time judge. If there is more than one judge, each shall exercise the powers of the Tax Tribunal.
(b) The judge[s] of the Tax Tribunal shall be appointed by the Governor, with the advice and consent of the Senate, for a term of ten years. If the Tribunal has more than one judge, the judges initially appointed should be given terms of different lengths not exceeding ten years, so that all judges' terms do not expire in the same year.

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(c) The [Each] judge of the Tax Tribunal shall receive an annual salary no less than that provided for [general trial] court judges under [statute], which salary shall not be diminished during the judge's term of appointment.

(d) Once appointed and confirmed, the [each] judge shall continue in office until his or her term expires and until a successor has been appointed and confirmed.

(e) A vacancy in the Tax Tribunal occurring otherwise than by expiration of term shall be filled for the unexpired term in the same manner as an original appointment.

(f) If more than one judge is appointed, the Governor shall designate one of the members as chief judge, in this chapter referred to as the "Chief Judge." The Chief Judge shall be the executive of the Tax Tribunal, shall have sole charge of the administration of the Tax Tribunal and shall apportion among the judges all causes, matters and proceedings coming before the Tax Tribunal. The individual designated as Chief Judge shall serve in that capacity during the pleasure of the Governor.

(g) The Governor may remove a judge, after notice and an opportunity to be heard, for neglect of duty, inability to perform duties, malfeasance in office, or other good cause, with the advice and consent of the Senate.

(h) Whenever the Tax Tribunal trial docket or business becomes congested or the [any] judge of the Tax Tribunal is absent, is disqualified or for any other reason is unable to perform his or her duties as judge, and it appears to the Governor that it is advisable that the services of an additional judge or judges be provided, the Governor may appoint a judge, or judges, pro tempore of the Tax Tribunal. Any person appointed judge pro-tempore of the Tax Tribunal shall have the qualifications set forth in subsections (a) and (b) of Section 4 of this Act and shall be entitled to serve for a period no longer than six months.

(i) A judge may disqualify himself or herself on his or her own motion in any matter, and may be disqualified for any of the causes specified in [judicial disqualification statute].

#### **Section 4. Judges: Qualifications; Prohibition Against Other Gainful Employment**

(a) The [Each] judge of the Tax Tribunal shall be a citizen of the United States and, during the period of his or her service, a resident of this State. No person shall be appointed as a judge unless at the time of appointment the individual has substantial knowledge of the tax law and substantial experience making the record in a tax case suitable for judicial review.

(b) Before entering upon the duties of office, the [each] judge shall take and subscribe to an oath or affirmation that he or she will faithfully discharge the duties of the office, and such oath shall be filed in the office of the Secretary of State.

(c) The [Each] judge shall devote his or her full time during business hours to the duties of his or her office. A judge shall not engage in any other gainful employment or business, nor hold another office or position of profit in a government of this State, any other State or the United States. Notwithstanding the foregoing provisions, a judge may own passive interests in business entities and earn income from incidental teaching or scholarly activities.

#### **Section 5. Principal Office: Locations; Facilities**

(a) The Tax Tribunal's principal office shall be located in [the State capital or other city].

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(b) The Tax Tribunal shall conduct hearings at its principal office. The Tax Tribunal may also hold hearings at any place within the State, with a view toward securing to taxpayers a reasonable opportunity to appear before the Tax Tribunal with as little inconvenience and expense as practicable.

(c) The principal office of the Tax Tribunal shall be located in a building that is separate and apart from the building in which the [department of revenue] is located. When the Tax Tribunal holds hearings outside of its principal office, it shall do so in a location that is physically separated from facilities regularly occupied by the [department of revenue].

(d) The State shall provide hearing rooms, chambers and offices for the Tax Tribunal at its principal office and shall arrange for hearing rooms, chambers and offices or other appropriate facilities when hearings are held elsewhere.

#### **Section 6. Appointment of Clerk and Reporter; Expenditures of the Tax Tribunal**

(a) The Tax Tribunal shall appoint a clerk and a reporter, and may appoint such other employees and make such other expenditures, including expenditures for library, publications and equipment, as are necessary to permit it to efficiently execute its functions.

(b) The reporter shall be subject to the provisions of [court reporter statutes] as if appointed by a judge of the [general trial] court, except where such provisions are in conflict with this Act.

(c) No employee of the Tax Tribunal shall act as attorney, representative or accountant for others in a matter involving any tax imposed or levied by this State.

(d) An employee of the Tax Tribunal may be removed by the judge [Chief Judge], after notice and an opportunity to be heard, for neglect of duty, inability to perform duties, malfeasance in office, or for other good cause.

(e) In addition to the services of the official reporter, the Tax Tribunal may contract the reporting of its proceedings and, in the contract, fix the terms and conditions under which transcripts will be supplied by the contractor to the Tax Tribunal and to other persons and agencies.

#### **Section 7. Jurisdiction of the Tax Tribunal**

(a) Except as permitted by section 15 of this Act relating to judicial review and by [other State law, such as the State constitution, a statute or case law], the Tax Tribunal shall be the sole, exclusive and final authority for the hearing and determination of questions of law and fact arising under the tax laws of this State. For purposes of this section, the following statutes are not tax laws of this State, except to the extent that they preclude the imposition of other taxes: [Any laws regulating the payment of taxes or assessments over which it is not intended the Tax Tribunal shall have jurisdiction, e.g., Workman's Compensation Laws, Racing Taxes, Commodities Assessments, etc.].

(b) Except as permitted by section 15 of this Act relating to judicial review and by [other State law, such as the State constitution, a statute or case law], no person shall contest any matter within the jurisdiction of the Tax Tribunal in any action, suit or proceeding in the [general trial] court or any other court of the State. If a person attempts to do so, then such action, suit or proceeding shall be dismissed without prejudice. The improper commencement of any action, suit or proceeding will not extend the time period for commencing a proceeding in the Tax Tribunal.

(c) Except in cases involving the denial of a claim for refund and except as provided in [State statute regarding jeopardy assessments], the taxpayer shall have the right to have his case heard by the Tax Tribunal prior to the

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payment of any of the amounts asserted as due by the [department of revenue] and prior to the posting of any bond.

(d) If, with or after the filing of a timely petition, the taxpayer pays all or part of the tax or other amount in issue before the Tax Tribunal has rendered a decision, the Tax Tribunal shall treat the taxpayer's petition as a protest of a denial of a claim for refund of the amount so paid.

(e) The Tax Tribunal shall decide questions regarding the constitutionality of the application of statutes to the taxpayer and the constitutionality of regulations promulgated by the [department of revenue], but shall not have the power to declare a statute unconstitutional on its face. A taxpayer desiring to challenge the constitutionality of a statute on its face may, at the taxpayer's election, do so by one of the following methods:

(1) Commence a declaratory action in the [general trial] courts of this State with respect to the constitutional challenge, and file a petition in the Tax Tribunal with respect to the remainder of the matter, which proceeding shall be stayed by the Tax Tribunal pending final resolution of the constitutional challenge;

(2) File a petition with the Tax Tribunal with respect to issues other than the constitutional challenge, in which the taxpayer preserves the constitutional challenge until the entire matter, including the constitutional challenge and the facts related to the constitutional challenge, is presented to the appellate court; or

(3) Commence and simultaneously prosecute a declaratory action in the [general trial] court with respect to the constitutional challenge and a proceeding in the Tax Tribunal with respect to the remainder of the issues.

#### **Section 8. Opportunity To Resolve Tax Disputes Informally Prior to Commencing a Proceeding in the Tax Tribunal**

(a) Before the [department of revenue] finalizes a determination that triggers a taxpayer's right to commence a proceeding in the Tax Tribunal under Section 9 of this Act, the [department of revenue] shall provide to the taxpayer, including for purposes of this section any person asserted by the [department of revenue] to be a taxpayer, the option to obtain review of the audit function's proposed determination by an independent administrative appeals function. An independent administrative appeals function means a program of holding conferences and negotiating settlements that is designed to resolve the vast majority of tax controversies without litigation on a basis that is fair and impartial to the State and the taxpayer and that enhances voluntary compliance and public confidence in the integrity and efficiency of the [department of revenue].

(b) The independent administrative appeals function shall have all of the following characteristics:

(1) Appeals personnel shall exercise independent judgment with the objective of settling as many disputed issues as possible without litigation;

(2) Appeals personnel shall have expertise in, and extensive experience with, the State's tax laws;

(3) Appeals personnel shall concede or settle individual issues based on the facts and the law, including the hazards of litigation, and an issue specifically conceded or settled by appeals personnel shall not thereafter be contested by the taxpayer or the [department of revenue];

(4) Appeals conferences shall be conducted in an informal manner;

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(5) Appeals conferences shall be conducted, at the taxpayer's option, by correspondence, by telephone or in person;

(6) Appeals personnel shall consider argument as to the applicability of the tax laws; settlement proposals and counterproposals; and new evidence in support of the taxpayer's position, provided that, if the new evidence is substantial and should have been presented at the time of audit, appeals personnel may request the audit function to examine the evidence and to make a recommendation as to the effect of the evidence on the related issue;

(7) The taxpayer shall have the right to bring witnesses to an in-person conference;

(8) The taxpayer may participate in appeals conferences without representation; may be represented by an officer, employee, partner or member of the taxpayer; or may be represented by a third party of the taxpayer's choice, including a person specified in section 16(a);

(9) Appeals personnel shall not engage in ex parte communications with [department of revenue] employees to the extent that such communications appear to compromise the independence of the appeals function. Consistent with this rule, appeals personnel may on an ex parte basis

(a) ask questions that involve ministerial, administrative, or procedural matters and that do not address the substance of the issues or positions taken in the case, and

(b) seek legal advice on an issue from a [department of revenue] attorney who was not involved in providing advice on that issue to the employees who made the determination being reviewed. In all other cases, appeals personnel shall allow the taxpayer to participate in any communications with [department of revenue] employees;

(10) Appeals decisions and agreements shall not be considered as precedent;

(11) A taxpayer's decision to forego appeals consideration shall not constitute a failure to exhaust administrative remedies, nor shall a taxpayer's decision to request appeals consideration with respect to a determination preclude the taxpayer from commencing a proceeding in the Tax Tribunal with respect to any issue not resolved by settlement or concession; and

(12) The [department of revenue] may promulgate emergency and other rules governing the operation of the independent administrative appeals function, including, without limitation, a rule allowing the [department of revenue] to finalize its determination if the taxpayer fails to timely request or pursue appeals consideration or a rule allowing the [department of revenue] to publicly designate specific issues that appeals personnel may not compromise.

## Section 9. Pleadings

(a) A taxpayer may commence a proceeding in the Tax Tribunal by filing a petition protesting the [department of revenue]'s determination imposing a liability for tax, penalty or interest; denying a refund or credit application; canceling, revoking, suspending or denying an application for a license, permit or registration; or taking any other action that gives a person the right to a hearing under the law. The petition shall be filed in the Tax Tribunal no later than 90 days after receipt of the [department of revenue]'s written notice of such determination. For purposes of this Act, the term

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“taxpayer” includes a person (1) who is challenging the State’s jurisdiction over the person, and (2) who has standing to challenge the validity or applicability of the tax.

(b) The [department of revenue] shall file its answer in the Tax Tribunal no later than 75 days after its receipt of the Tax Tribunal’s notification that the taxpayer has filed a petition in proper form. Upon written request, the Tax Tribunal may grant up to 15 additional days to file an answer. The [department of revenue] shall serve a copy on the taxpayer’s representative or, if the taxpayer is not represented, on the taxpayer, and shall file proof of such service with the answer. Material facts alleged in the petition, if not expressly admitted or denied in the answer, shall be deemed admitted. If the [department of revenue] fails to answer within the prescribed time, all material facts alleged in the petition shall be deemed admitted.

(c) The taxpayer may file a reply in the Tax Tribunal within 30 days after receipt of the answer. The taxpayer shall serve a copy on the authorized representative of the [department of revenue] and shall file proof of such service with the reply. If the taxpayer fails to reply within the prescribed time, all material facts alleged in the answer shall be deemed denied. When a reply has been filed, or, if no reply has been filed, then 30 days after the filing of the answer, the controversy shall be deemed at issue and will be scheduled for hearing.

(d) Either party may amend a pleading once without leave at any time before the period for responding to it expires. After such time, a pleading may be amended only with the written consent of the adverse party or with the permission of the Tax Tribunal. The Tax Tribunal shall freely grant consent to amend upon such terms as may be just. Except as otherwise ordered by the Tax Tribunal, there shall be an answer or reply to an amended pleading if an answer or reply is required to the pleading being amended. Filing of the answer, or, if the answer has already been filed, the amended answer, shall be made no later than 75 days after filing of the amended petition. Filing of the reply or, if the reply has already been filed, the amended reply, shall be made within 30 days after filing of the amended answer. The taxpayer may not amend a petition after expiration of the time for filing a petition, if such amendment would have the effect of conferring jurisdiction on the Tax Tribunal over a matter that would otherwise not come within its jurisdiction. An amendment of a pleading shall relate back to the time of filing of the original pleading, unless the Tax Tribunal shall order otherwise either on motion of a party or on the Tax Tribunal’s own initiative.

#### **Section 10. Fees**

(a) Upon filing a petition, the taxpayer shall pay to the clerk a fee in the amount of \$\_\_\_\_\_, except that, in case of a petition filed in the Small Claims Division as provided in section 14 of this Act, the fee shall be \$\_\_\_\_\_. A similar fee shall be paid by other parties making an appearance in the proceeding, except that no fee shall be charged to a government body or government official appearing in a representative capacity.

(b) The Tax Tribunal may fix a fee, not in excess of the fees charged and collected by the clerks of the [general trial] courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry or other paper and the comparison and certification thereof.

#### **Section 11. Discovery and Stipulation**

(a) The parties to a proceeding shall make every effort to achieve discovery by informal consultation or communication, before invoking the discovery mechanisms authorized by this section.

(b) The parties to a proceeding shall stipulate all relevant and non-privileged matters to the fullest extent to which complete or qualified agreement can or fairly should be reached. Neither the existence nor the use of the discovery mechanisms authorized by this section shall excuse failure to comply with this provision.

(c) Subject to reasonable limitations prescribed by the Tax Tribunal, a party may obtain discovery by written interrogatories; requests for the production of returns, books, papers, documents, correspondence or other evidence; depositions of parties, non-party witnesses and experts; and requests for admissions. The Tax Tribunal may provide for other forms of discovery.

(d) The [A] judge or the clerk of the Tax Tribunal, on the request of any party to the proceeding, shall issue subpoenas requiring the attendance of witnesses and giving of testimony and subpoenas duces tecum requiring the production of evidence or things.

(e) Any employee of the Tax Tribunal designated in writing for the purpose by the judge [Chief Judge] may administer oaths.

(f) Any witness subpoenaed or whose deposition is taken shall receive the same fees and mileage as a witness in a [general trial] court of this State.

(g) The Tax Tribunal may enforce its orders on discovery and other procedural issues, among other means, by deciding issues wholly or partly against the offending party.

## **Section 12. Hearings**

(a) Proceedings before the Tax Tribunal shall be tried de novo and, to the extent permissible under the constitution, without a jury.

(b) Except as set forth in this Act or otherwise precluded by law, the Tax Tribunal shall take evidence, conduct hearings and issue final and interlocutory decisions.

(c) Hearings shall be open to the public and shall be conducted in accordance with such rules of practice and procedure as the Tax Tribunal may promulgate. Notwithstanding the foregoing, on motion of either party the Tax Tribunal shall issue a protective order or an order closing part or all of the hearing to the public, if the party shows good cause to protect certain information from being disclosed to the public.

(d) The Tax Tribunal shall not be bound by the rules of evidence applicable to civil cases in the [general trial] courts of this State. The Tax Tribunal shall admit relevant evidence, including hearsay, if it is probative of a material fact in controversy. The Tax Tribunal shall exclude irrelevant and unduly repetitious evidence. Notwithstanding the foregoing, the rules of privilege recognized by law shall apply.

(e) Testimony may be given only on oath or affirmation.

(f) The petition and other pleadings in the proceeding shall be deemed to conform to the proof presented at the hearing, unless a party satisfies the Tax Tribunal that presentation of the evidence would unfairly prejudice the party in maintaining its position on the merits or unless deeming the taxpayer's petition to conform to the proof would confer jurisdiction on the Tax Tribunal over a matter that would not otherwise come within its jurisdiction.

(g) In the case of an issue of fact, the taxpayer shall have the burden of persuasion by a preponderance of the evidence in the record, except that the [department of revenue] shall have the burden of persuasion in the case of an assertion of fraud and in other cases provided by law.

(h) Proceedings before the Tax Tribunal, except those before the Small Claims Division as provided in section 14 of this Act, shall be officially reported. The State shall pay the expense of reporting from the

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appropriation for the Tax Tribunal.

### **Section 13. Decisions**

(a) The Tax Tribunal shall render its decision in writing, including therein a concise statement of the facts found and the conclusions of law reached. The Tax Tribunal's decision shall, subject to law, grant such relief, invoke such remedies and issue such orders as it deems appropriate to carry out its decision.

(b) The Tax Tribunal shall render its decision no later than six months after submission of the last brief filed subsequent to completion of the hearing or, if briefs are not submitted, then no later than six months after completion of the hearing. The Tax Tribunal may extend the six-month period, for good cause, up to three additional months.

(c) If the Tax Tribunal fails to render a decision within the prescribed period, either party may institute a proceeding in the [general trial] court to compel the issuance of such decision.

(d) The Tax Tribunal's decision shall finally decide the matters in controversy, unless any party to the matter timely appeals the decision as provided in section 15 of this Act.

(e) The Tax Tribunal's decision shall have the same effect, and shall be enforced in the same manner, as a judgment of a [general trial] court of the State.

(f) The Tax Tribunal's interpretation of a taxing statute subject to contest in one case shall be followed by the Tax Tribunal in subsequent cases involving the same statute, and its application of a statute to the facts of one case shall be followed by the Tax Tribunal in subsequent cases involving similar facts, unless the Tax Tribunal's interpretation or application conflicts with that of an appellate court or the Tax Tribunal provides satisfactory reasons for reversing prior precedent.

### **Section 14. Small Claims Division: Establishment; Jurisdiction**

(a) There is hereby established a Small Claims Division of the Tax Tribunal.

(b) The Judge[s] of the Tax Tribunal shall sit as the judge[s] of the Small Claims Division.

(c) If the taxpayer timely elects, the Small Claims Division shall have jurisdiction over any proceeding with respect to any calendar year for which the net amount of the tax deficiencies and claimed refunds in controversy does not exceed \$25,000, exclusive of interest and penalties.

(d) A taxpayer may elect to proceed in the Small Claims Division of the Tax Tribunal by filing a petition in the form prescribed by the Tax Tribunal no later than 90 days after the taxpayer's receipt of written notice of the determination that is the subject of the petition. A taxpayer may not revoke an election to proceed in the Small Claims Division.

(e) No later than 30 days after receipt of notice that the taxpayer has filed a petition in proper form, or at such other time as the Tax Tribunal may order, the [department of revenue] shall file with the Tax Tribunal an answer similar to that required by section 9 of this Act.

(f) At any time prior to entry of judgment, a taxpayer may dismiss a proceeding in the Small Claims Division by notifying the clerk of the Tax Tribunal in writing. Such dismissal shall be with prejudice, and shall not have the effect of revoking the election made in accordance with

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subsection (d) of this section.

(g) Hearings in the Small Claims Division shall be informal, and the judge may receive such evidence as the judge deems appropriate for determination of the case. Testimony shall be given under oath or affirmation.

(h) A judgment of the Small Claims Division shall be conclusive upon all parties and may not be appealed. A judgment of the Small Claims Division shall not be considered as precedent in any other case, hearing or proceeding.

(i) Sections 1 to 13 and sections 15 to 20 of this Act shall apply to proceedings in the Small Claims Division unless expressly inapplicable thereto or inconsistent with the provisions of this section.

#### **Section 15. Appeals**

(a) The taxpayer or the [department of revenue] shall be entitled to judicial review of a final decision of the Tax Tribunal, except a final decision of the Small Claims Division, in accordance with the procedure for appeal from a decision of a [general trial] court, but without regard to the sum involved. The taxpayer or the [department of revenue] may obtain judicial review of an interlocutory decision of the Tax Tribunal under the same conditions and in the same manner as an interlocutory decision of the [general trial] court.

(b) The record on judicial review shall include the decision of the Tax Tribunal, the stenographic transcript of the hearing before the Tax Tribunal, the pleadings and all exhibits and documents admitted into evidence.

#### **Section 16. Representation**

(a) Appearances in proceedings conducted by the Tax Tribunal may be by the taxpayer, by an attorney admitted to practice in this State (including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm), by an accountant licensed in this State, or by an enrolled agent authorized to practice before the Internal Revenue Service. The Tax Tribunal may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the Tax Tribunal for a particular matter. In addition, the Tax Tribunal may promulgate rules and regulations permitting a taxpayer to be represented by an officer, employee, partner or member.

(b) The [department of revenue] shall be represented by an authorized representative in all proceedings before the Tax Tribunal.

#### **Section 17. Publication of Decisions**

Except for decisions issued by the Small Claims Division, the Tax Tribunal shall index and publish its final decisions in such print or electronic form as it deems best adapted for public convenience. Such publications shall be made permanently available and constitute the official reports of the Tax Tribunal.

#### **Section 18. Service of Process, etc.**

(a) Mailing by first class or certified or registered mail, postage prepaid, to the address of the taxpayer given on the taxpayer's petition, or to the address of the taxpayer's representative of record, if any, or to the usual place of business of the [department of revenue], shall constitute personal service on the other party. The Tax Tribunal may by rule prescribe that notice by other means shall constitute personal service and may in a particular case order that notice be given to additional persons or by other means.

(b) Mailing by registered or certified mail and delivery by a private delivery service approved by the Internal Revenue Service in accordance with Section 7502(f) of the Internal Revenue Code of 1986, as amended, shall be deemed to have occurred, respectively, on the date of mailing and the date of submission to the private delivery service.

### **Section 19. Rules and Forms**

The Tax Tribunal is authorized to promulgate and adopt all reasonable rules and forms as may be necessary or appropriate to carry out the intent and purposes of this Act.

### **Section 20. Effective Dates**

This Act shall take effect January 1, 200\_, except that the provision in section 2 of this Act for the appointment of [a] judge[s] to the Tax Tribunal shall take effect on \_\_\_\_\_, 200\_. This Act shall apply to (a) all proceedings commenced in the Tax Tribunal on or after such date, and (b) all administrative proceedings commenced prior to such date that have not been the subject of a final and irrevocable administrative action as of such effective date, to the extent this Act can be made applicable thereto. Any administrative proceeding in which a hearing has commenced prior to the effective date of this Act shall be transferred to the Tax Tribunal, which shall render the decision in such proceeding unless there is a prior settlement. This Act shall not affect any proceeding, prosecution, action, suit or appeal commenced in the judicial branch before its effective date.

Center for Media and Democracy's quick  
summary

This act would create an independent agency or "Tax Tribunal" in the executive branch to resolve disputes between the revenue department and taxpayers.

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