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## DIGEST

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HB 428 Engrossed

2019 Regular Session

Dwight

**Abstract:** Provides that the Board of Tax Appeals has jurisdiction over matters related to taxes, fees, or other claims against the state; authorizes the legislature to extend the jurisdiction under certain circumstances; and authorizes the legislature to provide remedies in law related to unconstitutional taxes paid by taxpayers.

Present constitution authorizes the legislature to provide a complete and adequate remedy for the prompt recovery of an illegal tax paid by a taxpayer.

Proposed constitution retains present constitution and authorizes the legislature to provide a remedy in law for unconstitutional taxes paid.

Proposed constitution provides that the Board of Tax Appeals has jurisdiction over all matters related to state and local taxes, fees, or other claims and against the state, and allows the legislature to extend the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, or other matters related to its jurisdiction by a two-thirds vote of elected members.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Amends Const. Art. VII, §3(A); Adds Const. Art. V, §35)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Judiciary to the original bill:

1. Make technical amendments.
2. Provide that the jurisdiction of the Board of Tax Appeals is over all matters related to state and local taxes or fees.
3. Amend the ballot language to incorporate proposed law provision which authorizes the extension of the jurisdiction of the Board of Tax Appeals by a two-thirds vote of the legislature.