

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 428****2019 Regular Session****Dwight**

TAX APPEALS/BOARD: (Constitutional Amendment) Extends the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes and fees

Synopsis of Senate Amendments

1. Makes technical changes.
2. Requires legislature's authority to provide remedies pursuant to the present constitution to be extended to any unconstitutional tax paid by a taxpayer.
3. Specifies the provisions of present law that provide the jurisdictional limits for the Board of Tax Appeals.
4. Provides that the jurisdictional limits of the Board of Tax Appeals may be concurrent with the district courts concerning the constitutionality of taxes, fees, and other matters related to the board's jurisdiction.
5. Changes ballot language to conform with these changes.

Digest of Bill as Finally Passed by Senate

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 extends this authority to remedies for any unconstitutional taxes paid by a taxpayer.

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.

Proposed constitution provides that this jurisdiction of the Board of Tax Appeals may be concurrent with district courts.

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

(Adds Const. Art. V, §35)