

HOUSE BILL 1232

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-110, is amended by deleting the section in its entirety and by substituting instead the following:

(a) This section shall be known and may be cited as the "Tennessee Taxpayer Bill of Rights."

(b) The commissioner shall promulgate rules, regulations and adopt policies to inform and advise taxpayers of their rights and to guarantee Tennessee taxpayers are treated with fairness, courtesy and common sense.

(c) The rules, regulations, and policies shall be known as the "Tennessee Taxpayer Bill of Rights," shall be consistent with existing provisions of law and shall include, but not necessarily be limited to, the following provisions:

As a taxpayer of Tennessee, you have a right to:

- (1) Receive fair and courteous treatment from all the department's employees;
- (2) Receive tax forms and information written in plain language;
- (3) Receive prompt and accurate responses to all questions and requests for tax assistance;
- (4) Request public records;
- (5) Be assured that the department will keep confidential, in accordance with the provisions of § 67-1-1702 and all other applicable statutes, the financial information you provide;

(6) Know the department's policies with respect to use and retention of personally identifiable information;

(7) Receive tax notices that provide an explanation of the amount being billed;

(8) Receive a clear set of rules and procedures to resolve tax problems that arise from the interpretation and administration of Tennessee's tax laws;

(9) Dispute any tax liability by filing a timely request for a hearing;

(10) Know that the department's employees are not paid or promoted as a result of money billed to or collected from taxpayers;

(11) Suggest ideas about how the department can better serve you;

(12) Prompt notification by the department of any refund to which you are entitled;

(13) Attend annual meetings held by the department in convenient locations to voice your suggestions;

(14) A ten-day notice before a levy on assets is enforced;

(15) A thirty-day notice before seized assets are liquidated;

(16) A speedy, informal and inexpensive appeal of any tax dispute before an impartial hearing officer from the department and to be represented by an attorney, certified public accountant or other representative; and

(17) Any other rights the commissioner deems necessary and appropriate.

(d) The provisions of this section only apply to the state government of Tennessee.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.