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## DIGEST

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HB 428 Original

2019 Regular Session

Dwight

**Abstract:** Extends the jurisdiction of the Board of Tax Appeals to matters related to the constitutionality of taxes, fees, or other claims against the state 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 extends the jurisdiction of the Board of Tax Appeals to matters concerning the constitutionality of taxes, fees, or other matters related to its jurisdiction.

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)