

RÉSUMÉ DIGEST

Act 446 (HB 428)

2019 Regular Session

Dwight

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 constitutional amendment retains present constitution and extends this authority to remedies for any unconstitutional taxes paid by a taxpayer.

Proposed constitutional amendment 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 constitutional amendment 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)