

ALEC EXPOSED

"ALEC" has long been a secretive collaboration between Big Business and "conservative" politicians. Behind closed doors, they ghostwrite "model" bills to be introduced in state capitols across the country. This agenda-underwritten by global corporations--includes major tax loopholes for big industries and the super rich, proposals to offshore U.S. jobs and gut minimum wage, and efforts to weaken public health, safety, and environmental protections. Although many of these bills have become law, until now, their origin has been largely unknown. With ALEC EXPOSED, the Center for Media and Democracy hopes more Americans will study the bills to understand the depth and breadth of how big corporations are changing the legal rules and undermining democracy across the nation.

Print this Page

Text-Only Page

Email this Page

DID YOU KNOW? Corporations VOTED to adopt this. Through ALEC, global companies work as "equals" in "unison" with politicians to write laws to govern your life. Big Business has "a VOICE and a VOTE," according to newly exposed documents. DO YOU?

Home -> Model Legislation -> Tax and Fiscal Policy

The Taxpayer Right to Appeal Act

Summary

Taxpayers are often required to pay any tax assessment before they may exercise their right to dispute or appeal the assessment. This "pay-to-play" requirement places an undue burden on small businesses and taxpayers.

Model Legislation

{Title, enacting clause, etc.}

Section 1. {Title.} This Act shall be known and may be cited as The Taxpayer Right to Appeal Act

Section 2. {Statement of purpose} It is the intent of the legislature to allow taxpayers to dispute or appeal a tax without having to first pay the tax assessment. Taxpayers should not be required to pay a disputed tax assessment before they may exercise their right to appeal.

Section 3. {Amendment to state revenue and tax code} Section [cite appropriate number] is amended to read:

(A) No tax imposed by [cite appropriate section] shall be required to be paid or shall be collected involuntarily during the period of time that the taxpayer is contesting the tax as set forth by [cite appropriate section].

(B) In accordance with the foregoing, no tax shall be required to be paid or shall be collected involuntarily until the taxpayer has exhausted all rights of appeal as outlined by [cite appropriate section]

Section 4. {Severability clause.}

Section 5. {Repealer clause.}

Were your laws repealed?

Section 6. {Effective date.}

Adopted by the Tax and Fiscal Policy Task Force at the Annual Meeting, August 20, 1998. Approved by the full ALEC Board of Directors August, 1998.

Did you know that the Evergreen Freedom Foundation--which is connected to the Kochs--was the corporate co-chair in 2011?

Center for Media and
Democracy's quick summary

This act would allow taxpayers to appeal taxes without having to pay for the assessment, costing the government revenue.

About Us and **ALEC EXPOSED**. The Center for Media and Democracy reports on corporate spin and government propaganda. We are located in Madison, Wisconsin, and publish www.PRWatch.org, www.SourceWatch.org, and now www.ALECexposed.org. For more information contact: editor@prwatch.org or 608-260-9713.