Model Legislation

The Taxpayer Protection Act

Summary

This act prohibits the Revenue department of a state from basing any employee's compensation, promotion or evaluation on collections or assessments. The act further prohibits the department from entering into any contract with an outside collection service which bases the vendors compensation on revenue collected.

Model Legislation

{Title, enacting clause, etc.}

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

Section 2. {Statement of purpose} It is the intent of the legislature to prohibit the [cite appropriate revenue agency] from compensating, promoting, evaluating or otherwise reward and employee based on collections or assessments. It is also the intent of the legislature to prohibit the [cite appropriate revenue agency] from basing any contract with an outside collection service on collections or assessments.

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

(A) No employee of [cite appropriate revenue agency] shall be in any way compensated, promoted, evaluated or otherwise rewarded on the basis of revenue collected or assessed.

(B) The [cite appropriate revenue agency] may not enter into any contract with any outside collection service which uses revenues collected or assessed as a basis of payment.

Section 4. {Severability clause.}

Section 5. {Repealer clause.}

Section 6. {Effective date.}