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.}

Section 6. {Effective date.}

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

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