

1                                   **STUDY ON TAXPAYER ADVOCATE PROGRAM**

2   2009 GENERAL SESSION

3   STATE OF UTAH

4   **Chief Sponsor: Keith Grover**

5   Senate Sponsor: Margaret Dayton

---

---

7 **LONG TITLE**

8 **General Description:**

9                   This bill requires the Revenue and Taxation Interim Committee to study the  
10 implementation of a taxpayer advocate program.

11 **Highlighted Provisions:**

12                   This bill:

- 13                   ▶ requires the Revenue and Taxation Interim Committee to study the implementation
- 14 of a taxpayer advocate program within the Utah State Tax Commission during the
- 15 2009 interim;
- 16                   ▶ prescribes the scope of the study; and
- 17                   ▶ addresses legislation to implement a taxpayer advocate program.

18 **Monies Appropriated in this Bill:**

19                   None

20 **Other Special Clauses:**

21                   None

22 **Uncodified Material Affected:**

23 ENACTS UNCODIFIED MATERIAL

---

---

25 *Be it enacted by the Legislature of the state of Utah:*

26                   Section 1. **Study on taxpayer advocate program.**

27                   (1) During the 2009 interim, the Revenue and Taxation Interim Committee shall study



28 the implementation of a taxpayer advocate program within the Utah State Tax Commission.

29 (2) The study required by Subsection (1) shall include:

30 (a) a review of best practices in implementing a taxpayer advocate program, including  
31 examining:

32 (i) the National Taxpayer Advocate Service; and

33 (ii) other states' taxpayer advocate programs;

34 (b) an estimate of the cost to the state of implementing a taxpayer advocate program  
35 within the Utah State Tax Commission;

36 (c) a review of options for mitigating the cost to the state of implementing a taxpayer  
37 advocate program within the Utah State Tax Commission; and

38 (d) hearing testimony from tax practitioners and other interested parties.

39 (3) If the Revenue and Taxation Interim Committee determines to draft legislation to  
40 implement a taxpayer advocate program within the Utah State Tax Commission, the legislation

41 ~~§~~ → ~~shall~~ may ← ~~§~~ :

42 (a) establish the functions and duties of the taxpayer advocate;

43 (b) specify the circumstances under which the taxpayer advocate may grant assistance  
44 or relief to a taxpayer;

45 (c) specify the type of assistance or relief that the taxpayer advocate may grant to a  
46 taxpayer; and

47 (d) address funding for the taxpayer advocate program.

**Legislative Review Note**  
as of 12-8-08 11:14 AM

**Office of Legislative Research and General Counsel**

---

---

**H.B. 80 - Study on Taxpayer Advocate Program**

**Fiscal Note**

2009 General Session

State of Utah

---

---

**State Impact**

Enactment of this bill will not require additional appropriations.

---

**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

---