

- 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
41 legislation 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.