

Part 10 Taxpayer Bill of Rights

59-1-1001 Statement of taxpayer rights.

- (1) The commission shall prepare written information in clear, nontechnical language of the taxpayer's rights and obligations and of the commission's procedures for appeal, refund claims, and collections.
- (2) When the commission contacts a taxpayer in writing about the determination or collection of any tax, the commission shall notify the taxpayer of the availability of a written statement of the taxpayer's rights and obligations and of the commission's procedures for appeal, refund claims, and collections. If a taxpayer requests this information, the commission shall provide it to the taxpayer free of charge.
- (3) In notices to taxpayers of taxes and penalties due, the commission shall notify the taxpayer of the procedure to follow in order to request detailed information concerning the additional taxes, tax penalties, or interest.

Enacted by Chapter 35, 1991 General Session

59-1-1002 Audit interviews.

- (1) During any audit interview, the commission shall:
 - (a) require reasonable scheduling of its audit interviews;
 - (b) permit recording of audit interviews;
 - (c) explain its audit and collection process before the first interview; and
 - (d) allow a taxpayer to be represented at an interview by an attorney or other representative with power of attorney.
- (2) The commission may not require a taxpayer to bring his attorney or other representative to interviews.

Enacted by Chapter 35, 1991 General Session

59-1-1003 Penalty waiver.

The commission shall waive penalties on taxpayer underpayments that are attributable to incorrect written advice obtained from the commission unless the taxpayer has given the commission inaccurate or insufficient information.

Enacted by Chapter 35, 1991 General Session

59-1-1004 Installment payments.

- (1) The commission may enter into agreements with taxpayers on installment payments of taxes, penalties, and interest. The commission may revise, accelerate, or cancel the installment agreement if any of the following occurs:
 - (a) the commission determines that the financial condition of the taxpayer has substantially changed;
 - (b) the commission determines that the taxpayer provided inaccurate information concerning his financial condition; or
 - (c) the taxpayer fails to make timely payments pursuant to the terms of the installment agreement.

- (2) The commission shall give the taxpayer reasonable notice of its intent to revise or cancel an installment agreement entered into under this section.

Enacted by Chapter 35, 1991 General Session

59-1-1005 Suits against commission and its employees.

- (1) A taxpayer may bring a civil suit against the commission for recovery of actual damages and costs incurred by the taxpayer if:
 - (a) the commission or one of its employees intentionally or recklessly takes possession of a taxpayer's property in disregard of its published procedures, laws, or rules; or
 - (b) otherwise intentionally or recklessly disregards published procedures, laws, or rules.
- (2) An award of actual damages and court costs in a suit under this section may not exceed \$100,000.
- (3) If the court finds that the civil action brought by the taxpayer is frivolous, the court may impose a penalty of up to \$10,000 against the taxpayer.

Amended by Chapter 9, 2001 General Session

59-1-1006 Application to jeopardy assessments and property tax.

The provisions of Section 59-1-1004 do not apply to jeopardy assessments authorized by Sections 59-1-701 through 59-1-707. The provisions of this part do not apply to Title 59, Chapter 2, Property Tax Act.

Amended by Chapter 30, 1992 General Session