

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