

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 8211

BILL NUMBER: HB 1991

DATE PREPARED: Jan 23, 1999

BILL AMENDED:

SUBJECT: Appeals of tax cases.

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**FUNDS AFFECTED: X GENERAL
DEDICATED
FEDERAL**

IMPACT: State

Summary of Legislation: This bill provides standards for the certification of a record of the proceedings before the State Board of Tax Commissioners to the Tax Court. It specifies procedures for cases in the Tax Court. The bill provides that appeals from the Tax Court may be made to the Court of Appeals.

Effective Date: July 1, 1999.

Explanation of State Expenditures: Under current law, the Secretary of the State Tax Board must transmit a certified transcript of appeal proceedings to a court hearing an appeal of assessment. This proposal would instead require the Secretary to submit a certified record of proceedings to the Indiana Tax Court when the Tax Court hears an appeal. The record must include copies of all papers, the administrative hearing transcript, and copies of exhibits and physical objects provided during the administrative hearing.

This provision could increase the Tax Board's administrative expense for trial preparation. Any additional expense would be absorbed in the Tax Board's current budget.

Beginning July 1, 1999, decisions of the Indiana Tax Court may be appealed to the Indiana Court of Appeals. Currently the cases are appealed directly to the Indiana Supreme Court. The bill also allows some or all of the cases pending before the Supreme Court on July 1, 1999 to be transferred to the Court of Appeals.

At the beginning of 1997, there were four Tax Court cases pending before the Supreme Court. Eight cases were petitioned for transfer during 1997. Of the total of twelve cases considered in 1997, nine were denied transfer and three were pending as of December 31, 1997.

It is estimated that this bill will not substantially impact the case loads of either the Supreme Court or the Court of Appeals.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Tax Board; Court of Appeals; Supreme Court.

Local Agencies Affected:

Information Sources: Tim Brooks, Secretary of the State Board of Tax Commissioners.