

EHB 2777 - S AMD TO LAW COMM AMD (S-5578.1/18) 882
By Senator Takko

ADOPTED 03/02/2018

1 On page 8, beginning on line 3 of the amendment, after "(1)"
2 strike all material through "unjust." on line 8 and insert "(a)
3 Except as otherwise specifically provided by statute, the board:
4 (i) Must award a qualified party that prevails in a formal
5 hearing from a department of revenue action fees and other expenses,
6 including reasonable attorneys' fees, unless the board finds that the
7 department of revenue's action was substantially justified or that
8 circumstances make an award unjust;
9 (ii) May award a qualified party that prevails in a formal
10 hearing from a board of equalization action fees and other expenses,
11 including reasonable attorneys' fees, unless the board finds that the
12 board of equalization's action was substantially justified or that
13 circumstances make an award unjust.
14 (b)"

EFFECT: The Board of Tax Appeals may award attorney fees and expenses to a prevailing qualified party when the party is appealing a decision of a Board of Equalization; the Board of Tax Appeals must award attorney fees and expenses to a prevailing qualified party when the party is appealing a decision of the Department of Revenue.

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