

**SB 5632 - DIGEST**

Creates a tax court as a court of record with statewide jurisdiction which will consist of one judge selected from each division of the court of appeals and commissioners as are appointed by the tax court.

Authorizes the judges for the tax court to take any action necessary to enable the judges to properly exercise the duties, functions, and powers given the tax court, to provide an orderly transition in establishing the tax court and before creation of the tax court.

Abolishes the state board of tax appeals and transfers the powers, duties, and functions of the board to the tax court.