

6173

Sponsor(s): Senator Horn

Brief Description: Allowing recovery of taxpayer litigation expenses.

SB 6173 - DIGEST

Provides that, in a proceeding before a superior court involving property taxes, the judge may allow reasonable attorneys' fees and other reasonable expenses, as determined by the court, incurred by the taxpayer during the current proceeding and all prior proceedings before the board of tax appeals, department of revenue, or county board of equalization for the matter in dispute. These attorneys' fees and reasonable expenses are in addition to costs or disbursements allowed prior to the effective date of this act.