

**SB 5866-S - DIGEST**

(SUBSTITUTED FOR - SEE 2ND SUB)

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

Abolishes the state board of tax appeals.

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

Provides for submission of this act to a vote of the people.