

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 15, Page 1, in the
2 title, Lines 2-3, by deleting the words "a commission to study state tax policy" and inserting in lieu
3 thereof the word "taxation"; and
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5 Further amend said bill, Page 4, Section 136.450, Line 92, by inserting after all of said section and
6 line the following:
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8 "621.035. 1. Each administrative hearing commissioner shall have authority to exercise all
9 powers granted to the administrative hearing commission without the concurrence of any other
10 commissioner, except with respect to the rulemaking powers, in which all commissioners must
11 concur. The method of assignment of petitions, appeals or other cases may be determined by rule or
12 other agreement between the commissioners. Formal procedural requirements shall not be required
13 of any complaint filed pursuant to any provision of law relating to the administrative hearing
14 commission, and substantial compliance with the requirements of the law relating to the
15 administrative hearing commission shall be deemed sufficient; however, all testimony in any hearing
16 shall be under oath and an administrative hearing commissioner may administer oaths or
17 affirmations to any witness. It shall not be necessary for a person to be represented by counsel in
18 order to institute any such proceeding, and the administrative hearing commission shall adopt rules
19 and procedures which shall facilitate the filing and processing of such complaints without formal
20 representation. The administrative hearing commission may stay or suspend any action of an
21 administrative agency pending the commission's findings and determination in the cause. The
22 administrative hearing commission may condition the issuance of such order upon the posting of
23 bond or other security in such amount as the commission deems necessary to adequately protect the
24 public interest.

25 2. Notwithstanding any provision of law to the contrary, in matters before the administrative
26 hearing commission relating to the assessment or reassessment of taxes or any other tax-related
27 matter, an individual may be represented by the individual's tax preparer, enrolled agent, or certified
28 public accountant."; and
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30 Further amend said bill by amending the title, enacting clause, and intersectional references
31 accordingly.

Action Taken _____ Date _____

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