

FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 838

98TH GENERAL ASSEMBLY

1976H.02P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 621.035, RSMo, and to enact in lieu thereof one new section relating to representation in matters relating to tax assessments.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 621.035, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 621.035, to read as follows:

621.035. 1. Each administrative hearing commissioner shall have authority to exercise all powers granted to the administrative hearing commission without the concurrence of any other commissioner, except with respect to the rulemaking powers, in which all commissioners must concur. The method of assignment of petitions, appeals or other cases may be determined by rule or other agreement between the commissioners. Formal procedural requirements shall not be required of any complaint filed pursuant to any provision of law relating to the administrative hearing commission, and substantial compliance with the requirements of the law relating to the administrative hearing commission shall be deemed sufficient; however, all testimony in any hearing shall be under oath and an administrative hearing commissioner may administer oaths or affirmations to any witness. It shall not be necessary for a person to be represented by counsel in order to institute any such proceeding, and the administrative hearing commission shall adopt rules and procedures which shall facilitate the filing and processing of such complaints without formal representation. The administrative hearing commission may stay or suspend any action of an administrative agency pending the commission's findings and determination in the cause. The administrative hearing commission may condition the issuance of such order upon the posting of bond or other security in such amount as the commission deems necessary to adequately protect the public interest.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **2. Notwithstanding any provision of law to the contrary, in matters before the**
19 **administrative hearing commission relating to the assessment or reassessment of taxes or**
20 **any other tax-related matter, an individual may be represented by the individual's tax**
21 **preparer, enrolled agent, or certified public accountant.**

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