

HOUSE RESEARCH

Bill Summary

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Subject: Appeals in certain tax matters

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Overview

This bill affects appeals filed in the state's tax court for review of decisions of the commissioner of revenue related to taxes, fees, or other assessments. The bill provides that, when filed by mail delivery, an appeal is timely filed if the official postmark stamped on the envelope by the United States Postal Service is within the time allowed for an appeal, even if the envelope is physically delivered by mail on a date that is not within the time allowed for the appeal. Other more technical requirements, including that the envelope be properly addressed, are also included.

This allowance applies only to postmarks made by the United States Postal Service or its designated delivery service. A mark made by a private postage meter would not qualify for consideration of timely filing under the standards provided in this bill.