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Overview

This bill makes a variety of changes in Tax Court procedures.

Section

- 1 Time to file Tax Court appeals.** Provides that the time to file a Tax Court petition in state tax cases runs from the date on the commissioner's order that is being appealed.
Effective date: notices filed after June 30, 2017.
- 2 Timely mailing; no postmark.** Allows proof of timely mailing by affidavit of the taxpayer or counsel that the notice of appeal, proof of service, and filing fee were timely mailed when the materials are delivered by U.S. Mail but no postmark is applied.
Effective date: notices mailed after June 30, 2017.
- 3 Post-trial motions; time to file.** Extends the time to file motions for rehearing, amended filings, and similar from 15 to 30 days.
Effective date: petitions and appeals filed after June 30, 2017.
- 4 Small claim jurisdiction.** Increases the small claims jurisdiction limit for state tax claims from \$5,000 to \$15,000. This is consistent with the jurisdiction in conciliation court.