

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action: Do Pass.

Vote: 10-0-0

Yeas: Bailey, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart

Nays: 0

Exc.: 0

Prepared By: Chris Allanach, Economist

Meeting Dates: 5/26

WHAT THE BILL DOES: Allows for decisions of the magistrate involving protective orders to be appealed to the regular division of the tax court and allows the magistrate to stay the case on merits until the request for a protective order is resolved. Requires that certain appeals to the regular division of the tax court be expedited and determined within 90 days, unless the tax court determines additional time is needed.

ISSUES DISCUSSED:

- Treatment of confidential records during the appeals process

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: In tax court or magistrate proceedings under existing law, the magistrate or judge may issue protective orders to protect the confidentiality of business records, tax returns, or documents containing trade secrets. Under existing law, these were considered final for purposes of appeal to the Supreme Court.