

ATRA SUPPORTS HB2712

Giving taxpayers equal access to tax decisions

Background

HB2712 requires certain government agencies to provide tax decisions, on a quarterly basis, to the law libraries of Maricopa County, Arizona State University, University of Arizona, the State Law Library, and the Arizona State Library. The specified agencies are also required to publish tax decisions on their official web sites.

Public access to decisions involving interpretations of Arizona's tax statutes would help not only government, but also the public through increased compliance with Arizona's complicated tax laws. Tax practitioners are confronted with questions relating to state taxes on a daily basis and access to those decisions would assist increased taxpayer compliance.

Basis for ATRA's Support

Having access to administrative decisions, even if non-binding, will help taxpayers. Taxpayers should have equal access to tax decisions along with government agencies. Most of the agencies have websites available and have been successfully putting decisions, as well as numerous other documents, on-line for years.

Without the passage of HB2712, the government taxing agencies and their attorneys will have access to these decisions but taxpayers will not.

ATRA ASKS LAWMAKERS TO GIVE TAXPAYERS EQUAL ACCESS TO TAX DECISIONS



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