

SB 262 Proponent Testimony - in person
Changing time to request complete BOTA opinion
House Taxation Committee
Dave Trabert - CEO
March 11, 2020



Chairman Johnson and Members of the Committee,

We appreciate this opportunity to testify in support of SB 262, which clarifies the timing to request a full opinion of a BOTA decision.

The statute says a request must be made within 14 days of when an order “is received” but there’s no way of knowing when a taxpayer receives mail. SB 262 extends the time frame to 21 days and starts the clock running when an order is “served,” which is easy to verify based on the date mailed from the post office.

We encourage the Committee to approve this simple, technical correction of the statute and thank you for your consideration.