

**§194-A. Review of certain changes in the application of sales and use tax law**

**1. Consultation.** Before implementing a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue, the State Tax Assessor shall consult with the Office of the Attorney General.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

**2. Notification and review.** If, pursuant to the consultation required by subsection 1, the Office of the Attorney General and the assessor agree that a proposed change in policy, practice or interpretation of the sales and use tax law is a significant change that would result in additional revenue and should be reviewed by the appropriate legislative committee of oversight, the assessor shall notify the chairs of the appropriate legislative committee of oversight of the results of the consultation at least 45 days prior to implementation of the change, if reasonably practicable. The chairs of the legislative committee of oversight shall notify all committee members in writing of the proposed change and may schedule a time for committee review and discussion.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

**3. Report.**

[PL 2017, c. 211, Pt. E, §3 (RP); PL 2017, c. 211, Pt. E, §9 (AFF).]

**4. Assessment validity.** This section establishes a procedural consultation and notification requirement to assist routine legislative oversight and does not affect the validity of any assessment or tax liability issued pursuant to or arising under this Title.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

**SECTION HISTORY**

PL 2011, c. 503, §1 (NEW). PL 2017, c. 211, Pt. E, §3 (AMD). PL 2017, c. 211, Pt. E, §9 (AFF).

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