

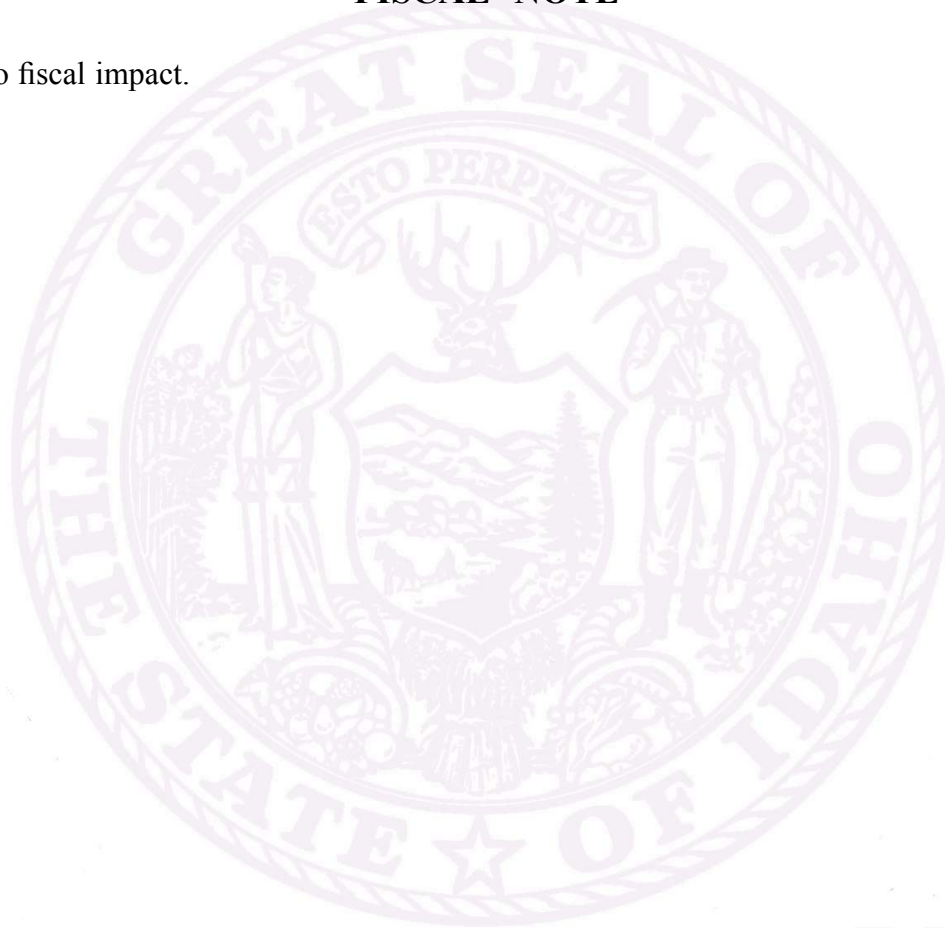
## STATEMENT OF PURPOSE

### RS21849

This Concurrent Resolution rejects three sections of the proposed changes to the procedural rules of the Board of Tax Appeals. The changes to Section 63 are rejected in order to retain liberal construction of pleadings and the ability of a party to amend pleadings. The changes to Section 65 are rejected because the rule change caused the calculation of time periods in the rules to be unclear. The changes to Section 140(6) are rejected to retain the requirement that decisions of the Board include separate findings of fact and conclusions of law.

### FISCAL NOTE

There is no fiscal impact.



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