

**STATEMENT OF PURPOSE**

**RS24816**

This proposal amends section 63-3045, Idaho Code to clarify that when a taxpayer requests a redetermination of a notice of deficiency (protest) the redetermination will be performed by staff independent from the division that issued the notice.

**FISCAL NOTE**

There is no effect on general fund revenue. The independent review should not impact the outcome of appeals. The audit appeals will stand on their own merits. There will be no increase or decrease in revenue due to this bill.

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**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**