

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/House Bill No. 384, Page 7, Section 32.385, Line 26,

of said page, by inserting immediately after said line the following:

"37.650. 1. There is hereby established within the department of revenue the "Office of Taxpayer Advocate", for the purpose of providing independent assistance to taxpayers.

2. The office shall be administered by the taxpayer advocate, who shall be appointed by the governor with the advice and consent of the senate. The taxpayer advocate shall hold office for a term of six years and shall continue to hold office until a successor has been duly appointed. The advocate shall act independently of the department of revenue in the performance of his or her duties. The department of revenue shall provide administrative support and staff as deemed necessary.

3. The office shall have the authority:

(1) To communicate with any taxpayer regarding any tax issues that the taxpayer is experiencing;

(2) To communicate with any employees of the department of revenue regarding a taxpayer's tax issues; and

(3) To have access to any records held by any department or agency regarding a taxpayer's tax issues.

1 4. For any information obtained from a state agency or
2 entity under this section, the office of taxpayer advocate shall
3 be subject to the same disclosure restrictions and
4 confidentiality requirements that apply to the state agency or
5 entity providing such information to the office of taxpayer
6 advocate. For information obtained directly by the office of
7 taxpayer advocate under this section, the office of taxpayer
8 advocate shall be subject to the same disclosure restrictions and
9 confidentiality requirements that apply to the department of
10 revenue.

11 5. The office shall annually submit to the governor and the
12 general assembly a detailed report on the work of the office of
13 the taxpayer advocate. Such report shall include, but not be
14 limited to, the number of taxpayer cases handled by the office
15 and the disposition of such cases. The report shall also include
16 any recommendation for changes in tax laws or the operation of
17 the department of revenue. The report filed by the office shall
18 not be subject to review by any executive branch official."; and

19 Further amend said bill, page 8, section 136.375, line 1, by
20 inserting after all of said line the following:

21 "136.380. [1. The director of revenue shall establish or
22 designate within the department of revenue the "Office of
23 Taxpayers' Ombudsman". Such office shall be available to answer
24 taxpayer questions and help solve taxpayer grievances. The
25 telephone number, facsimile number and address of the taxpayers'
26 ombudsman shall be disseminated to the general public as required
27 in subsection 2 of section 136.355. Such office shall be created
28 from existing personnel or can be staffed from appropriations
29 made for such purpose.

1 2.] Any employee of the department of revenue which
2 communicates with an individual taxpayer either in writing or by
3 telephone shall provide the taxpayer with an identifying number
4 associated with the employee. The director may develop the
5 identifying procedure by policy."; and

6 Further amend the title and enacting clause accordingly.
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