

HB 1860 with HCA 1 -- TAX ASSESSMENT REPRESENTATION

SPONSOR: Cross

COMMITTEE ACTION: Voted "Do Pass with Amendments" by the Standing Committee on Ways and Means by a vote of 9 to 0.

This bill allows a tax preparer, enrolled agent, or certified public accountant to represent his or her client before the Administrative Hearing Commission in matters relating to an individual's assessment or reassessment of taxes or any other tax-related matter.

This bill is the same as HB 838 (2015).

HCA #1: This amendment removes the exemption from the real estate appraisers licensing requirements for anyone employed by the property owner or agent to represent the owner in any proceeding appealing the assessment of the owner's property before any board of equalization and removes tax preparer from the authorization to represent a client before the Administrative Hearing Commission.

PROPOSERS: Supporters say that this helps protect individual taxpayers and businesses by allowing the professional that prepared their taxes to represent them.

Testifying for the bill was Representative Cross.

OPPOSERS: Those who oppose the bill say that the real estate appraiser portion of the bill undermines the assessment process.

Testifying against the bill were Wendy Nordwal, Missouri State Assessors Association; and the Missouri Appraisers Advisory Council.

OTHERS: Others testifying on the bill say they recommend allowing only certified public accountants and enrolled agents to represent clients similar to IRS rules.

Testifying on the bill were the Missouri Association Of Realtors; the Missouri Society Of CPAs and the Missouri Society Of Accountants.