

Approved

Stephen R. Cloud 1-25-84
Date

MINUTES OF THE HOUSE COMMITTEE ON GOVERNMENTAL ORGANIZATION

The meeting was called to order by Rep. Stephen R. Cloud at
Chairperson

9:05 a.m./p.m. on January 23, 1984 in room 522-S of the Capitol.

All members were present except:

Rep. Ediger - Excused
Rep. Louis - Excused

Committee staff present:

Avis Swartzman - Revisor
Carolyn Rampey - Legislative Research Dept.
Julian Efird - Legislative Research Dept.
Russ Mills - Legislative Research Dept.
Jackie Breymeyer - Committee Secretary

Conferees appearing before the committee:

Harley Duncan - Secretary, Department of Revenue
Bill Eads - General Counsel, Department of Revenue

The meeting of the House Governmental Organization Committee was called to order at 9:05 a.m. by Rep. Stephen R. Cloud, Chairman. He introduced Harley Duncan, Secretary, Department of Revenue, who was present to give the Department's response to the Chairman's letters of August 31, 1983 and March 31, 1983 (Attachments I and II).

Responding to the Division of Vehicles re-examing its policy requiring all counties to submit regular title applications to the State on a daily basis, Mr. Duncan said that the counties are reporting on a regular basis and that the bulk of funds received from the titling and registration of vehicles is being remitted on a regular and timely basis. Relationships have improved and cooperation is good. The Chairman asked Mr. Duncan to supply the Committee with a list of the names of the five counties that generally report on a bi-monthly basis. Representatives of these counties could contact the proper persons and possibly speed up the reporting process.

Mr. Duncan continued with the response to the Committee on liquor excise tax. Of the 1,234 private clubs licensed in the state, 50 percent of the clubs have been audited by the Department. The average assessment for each audit was \$1,110 for a 2-3 year period. Audit costs exceed collections by only 40 percent at best and the state receives only 25 percent of the tax collected. The Chairman asked Mr. Duncan for a follow-up of audit activity to see if they encourage clubs to comply with regulations. Mr. Duncan replied that he would try to get this information for the Committee. He introduced Bill Eads, General Counsel, Dept. of Revenue, who was present to give the Department's response to the seven specific items addressed to the Department by the Chairman on behalf of the Committee (Attachment III).

Mr. Eads went through the attachment item by item. On item 2, it was questioned whether the \$15 court costs for release of warrants was a correct amount. Mr. James Lane, Field Services, Dept. of Revenue, said that this was standard in all 105 counties. He believes that this is set by the Judicial Council which has control over the Clerks of the District Courts. The Chairman asked Mr. Eads to find out who sets the \$15 amount and what the rationale is for the setting of this particular cost. The departmental response to item 6 evoked much comment from Committee members and resulted in another request of Mr. Eads to see how far down the list the Department is in the collecting on bankruptcies on both Chapter 7 and Chapter 11 bankruptcies. Mr. Eads will also get the information on what has been written off in liquidation, which, as he stated, will be a figure based on the seven year statute of limitations. In response to Item 7, Mr. Eads replied that of the legal staff, 2 are classified and 11 are unclassified personnel.

The Chairman thanked the conferees and other Department members present. He announced the Agenda for the 24th and said action would be taken on the minutes at that meeting. The meeting was adjourned at 10:20 a.m.



Kansas
 DEPARTMENT OF REVENUE

State Office Building
 Topeka, KS 66625

January 10, 1984

The Honorable Stephen Cloud, Chairman
 House Committee on Governmental Organization
 Statehouse
 Topeka, KS

Dear Representative Cloud:

In a letter dated August 31, 1983, you requested a response to an observation in the Legislative Post Audit Report that the "Division of Vehicles should consider re-examining its policy requiring all counties to submit regular title applications to the State on a daily basis...." The Report also suggested imposing a penalty provision to promote timely filing. You also asked that we review our working relationships with counties and our progress on the Vehicle Information Processing System (VIPS) project.

There are two problems with late reporting; first is a reduction of service to motor vehicle owners and second, is the loss of interest revenue on late deposits.

The Department, through the efforts of the VIPS project, has examined the reporting characteristics of the counties and found that:

- 42 counties generally report on a daily basis
- 20 counties generally report on a bi-weekly basis
- 33 counties generally report on a weekly basis
- 5 counties generally report on a bi-monthly basis

As a result of this review, we have found that most counties are reporting on a regular basis and that the bulk of funds received from the titling and registration of vehicles is being received on a regular and timely basis. As we indicated in our initial response to the Post Audit report, the issue of county reporting would be reviewed as part of the VIPS project. Until all data were gathered and all alternatives analyzed, however, the Department did not favor any change in the current reporting process nor the imposition of penalties for failure to file as required by statute. The Committee concurred with that position. We continue to maintain that position, but it does now appear that the implementation of VIPS can improve the reporting process and avoid penalty imposing legislation.

With respect to VIPS, the Department and its contractor Price Waterhouse Company are about to complete the System Design Alternatives (SDA) phase. The intent of this phase is to identify and describe from a conceptual standpoint the basic system approaches that can be taken to improving the vehicle titling and registration process and to resolving or meeting the problems, requirements and

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objectives identified in the initial phase of the project. At this point, it appears that the recommendation resulting from the SDA phase will be for an automated communication line between the Department and County Treasurer motor vehicle offices. Under the recommendation, motor vehicle transactions will be transmitted via computer to the Department's central files on a daily basis. Additionally, an examination is being conducted on the feasibility and utility of direct bank deposit and wire transfer of vehicle-related funds from some or all County Treasurer offices. In short, the initial VIPS work has identified certain alternatives that can substantially improve the reporting and remittance procedures for motor vehicle transactions. Additionally, the conceptual outlines of the system appear that it will go far in improving services in other aspects of vehicle titling and registration.

As stated, the design alternative phase is nearing completion, and I will insure that you receive a summary of the output from that phase. The next phase is termed the Systems External Specifications (SES) during which the conceptual alternative selected is developed into a more specific system design. It is expected that the SES phase will be completed by June 30, 1984.

With respect to our working relationships with County Treasurers, it is my firm belief that the relationships have improved substantially over the course of this summer and that through the diligent efforts of both the County Treasurers and the Department a cooperative attitude for providing the best service to motor vehicle owners has been developed. We have attempted to develop this relationship with Treasurers primarily by improving our service to them through reducing or eliminating backlogs in title and registration processing and through various meetings with County Treasurers and their representatives.

Examples of the steps that have been taken to improve our service and relationships with Treasurers or the results of those steps include:

- The processing of regular titles and registrations has been current since at least September 1983 as compared to a backlog of over 12,000 titles and 65,000 registrations in June 1983.
- The backlog in secured titles has been reduced from over 90 days to less than 30 days since July.
- Duplicate titles, notifications of security interest, lien letters, special tag applications and other areas are now processing on a current or near current basis as compared to backlogs of 30-90 days early this summer.
- Personnel have been cross-trained to handle more than one area so that they can be shifted when vacancies occur or backlogs begin to develop.
- Personnel from other bureaus have been used when possible and overtime has been authorized to reduce backlogs. The utilization of personnel from other bureaus will continue as the workload in other bureaus allows.

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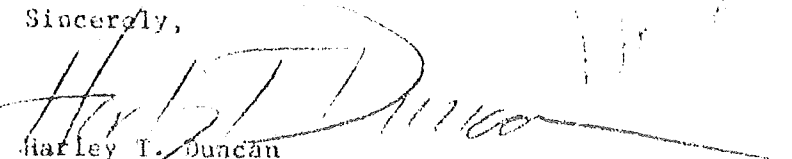
- Certain heavy correspondence areas have been automated to free-up clerical time for actual processing.
- On-line entry of corrections has been adopted to avoid unnecessary paperwork.
- A reporting system has been instituted to allow us to monitor the workload.
- A study of error documents was conducted to identify areas where instructions needed to be clarified or there was a consistent misunderstanding of particular instructions by a county. As a result, forms and instructions for certain transactions have been revised.

In addition, representatives of the Department met with and spoke to the County Treasurers at their regular Spring and Fall meetings, and the annual training workshop for Treasurers was conducted by the Department. A special meeting was also held with the Executive Committee of the County Treasurers Association to discuss processing and related problems. Finally, in the fall of 1983, team members of the VIPS project visited a representative sampling of county motor vehicle offices to gain an appreciation and understanding of problems and needs at the local level and to ensure that these matters are considered in the VIPS design. The county assistance provided to the State during the fall visits should be valuable to system designers in developing an information system that will better solve the vehicle information processing needs of both the State and the counties.

In short, the Department has worked hard to improve our service to vehicle owners and County Treasurers. As a result, our working relationship with the counties is proceeding well at this time. For their part, the County Treasurers have been patient, supportive and cooperative as we have attempted to implement the required changes. I must caution the Committee, as I do the Treasurers, that we must expect some diminution of the currency in our processing as the tax season moves into full swing. The Department must place a priority on the timely processing of tax refunds and remittances. It does not seem reasonable to expect that we can handle an influx of over 450,000 tax returns in the 30 days surrounding April 15 without some degradation in our other work.

I trust that this responds to your concerns. Please contact me should you have any further questions.

Sincerely,


Harley T. Duncan
Secretary of Revenue

HTD:a/J1/S342



Kansas

DEPARTMENT OF REVENUE

State Office Building
Topeka, KS 66625

January 16, 1984

The Honorable Stephen R. Cloud, Chairman
House Governmental Organization Committee
Statehouse
Topeka, Kansas

Re: Post Audit Recommendations
on Liquor Excise Tax

Dear Representative Cloud:

This letter responds to the Legislative Post Audit recommendations concerning administration and estimation of liquor excise tax revenue as requested in your letter of March 31, 1983. The letter consists of three parts: (1) an analysis of the results of liquor excise tax audits conducted from July 1, 1982 through December 31, 1983; (2) a comparison of estimated to actual liquor excise tax receipts based on results of those audits; and (3) a review of measures taken by the Department of Revenue to aid taxpayers in understanding and complying with the tax.

Liquor Excise Tax Audit Results

From July 1, 1982 through December 31, 1983, the Department has conducted a total of 617 private club liquor excise tax audits. There are currently 1,234 private clubs licensed in the state, meaning 50 percent of the clubs have been audited by the Department.

Of the 617 audits, 419 or 68 percent of the audits resulted in no assessments by the auditor, and the remaining 32 percent (198 audits) resulted in assessments being made. Total assessments were \$684,658. The average assessment was \$1,110 per club audited. The table below shows the current status of these assessments:

Revenue received by the state from audits	\$217,331
Assessments abated	88,011
Assessments still in the collection process	181,359
Assessments currently being appealed	<u>197,957</u>
TOTAL Assessments	\$684,658

It should be noted that the results of these audits are quite similar to those found in 31 audits conducted by the Legislative Division of Post Audit. Twenty-two (61 percent) of those audits revealed no additional tax liability, and the total tax liability disclosed was approximately \$38,500. This is an average of \$1,242 per club audited even though one auditee accounted for over \$30,000 of the total additional tax disclosed.

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In viewing the collections from departmental audits, the Committee should be aware that our auditors have encountered difficulties similar to those encountered by Post Audit. Namely, club records are often inadequate for determining actual tax liability. Therefore, certain standards and tests must be utilized, and assessments are sometimes made on less than complete information. This accounts, in large part, for the volume of assessments in appeal or still in the collection process.

To provide some perspective to the audit results, the Committee may wish to consider the following.

A total of 14,296 hours, or 1,787 man days, was spent conducting private club audits. The estimated cost to the state for a Revenue Auditor I, transportation, lodging and meals is estimated at \$30 per hour, for a total cost of \$428,880 (14,296 x \$30).

As indicated above, the audits performed in the 18 months have generated \$217,331 in actual additional revenues. The total cost to the state for the audits performed is estimated at \$429,000. If the state receives no more revenue from the pending assessments, the state will have actually lost about \$212,000. Another scenario would be to assume all of the pending assessments will be collected by the state, bringing the total revenue received to about \$596,000, leaving net collections after costs of \$167,000.

If all pending assessments are collected, the benefit to cost ratio of these audits would be about 1.40 to 1, or for each \$1 spent by the state \$1.40 in revenue is generated. Of the \$1.40, the state receives 25 percent or \$.35, while spending \$1, and local governments receive the remaining 75 percent, or \$1.05. The state has actually lost about \$.65 on each dollar spent conducting audits. For the state to break even the benefit to cost ratio would have to be 4 to 1, instead of the current 1.4 to 1.

As an example the cost to assessment ratio in FY 1983 for corporate income tax audits exceeded 100 to 1, and for sales tax audits, it exceeded 10 to 1.

Estimating Liquor Excise Tax Revenue

To estimate the potential amount of liquor excise taxes available, the Department, since July 1, 1982, has required retail liquor stores to report their monthly sales to private clubs. In FY 1983 retail stores reported sales of about \$25.3 million to private clubs. This sales figure multiplied by a mark-up factor will produce an estimate of total taxable sales of alcoholic beverages by private clubs.

The Department estimates the appropriate mark-up factor at approximately 3.5, i.e., \$1 in liquor purchases should, on average, produce roughly \$3.50 in taxable drink sales. This is based on a random sample of 30 private club audits in which the mark-up ranged from a low of 1.8 to a high of 8.4, with a weighted average of 3.41. Using a mark-up factor of 3.5 and the \$25.3 million in reported sales to clubs, the estimate of total potential liquor excise tax revenues in FY 1983 is computed as follows:

Retail Liquor Store Sales to Private Clubs	\$25.3 million
Mark-up factor	<u>3.5</u>
Gross Private Club Sales	\$88.55 million
Liquor Excise Tax @ 10%	<u>.10</u>
Total Liquor Excise Tax Collections	\$ 8.86 million

Actual liquor excise tax collections in FY 1983 were about \$8.43 million. If potential collections are estimated to be \$8.86 million, the underreported taxes would have been about \$430,000 in FY 1983. This equates to an average of roughly \$350 per club. If, however, the actual mark-up from the 30 club sample of 3.41 is used, the potentially unreported tax drops to roughly \$200,000 or less than 50 percent of the figure with a mark-up of 3.5.

An estimate of \$200,000 to \$500,000 annually in underreported tax seems reasonable in light of the results obtained during the Department's audits. Assuming that the 617 clubs audited are representative of the 1,234 clubs licensed, an audit of all clubs would yield assessments of approximately \$1.37 million. Of this amount, approximately 18 percent could be abated (based on past results) due to the taxpayer presenting more complete information at the time of appeal, leaving final assessments of roughly \$1.1 million. Given that the Department's audits commonly covered from 2-3 tax years (generally 3 years if the club had been in business that long), this equates to an unreported tax liability of \$375,000 - \$562,000 annually. Using an average audit period of 2.5 years would yield a point estimate of \$440,000 annually in unreported liability.

The salient points of this review can be summarized as follows:

- Over two-thirds of the audits conducted resulted in no change in liability.
- The average assessment for each audit was \$1,110 for a 2-3 year period.
- At best, potential collections exceed the costs of the audit by only 40 percent.
- The State receives only 25 percent of the tax collected, and to date, state costs have exceeded state collections.
- In total, it appears that the estimated underreporting of tax approximates \$200,000 - \$500,000 annually.

These data indicate to me that there are other areas where state audit resources can be used in a more cost-effective manner. Liquor excise tax audits must and will continue to be conducted. However, to place an extremely heavy emphasis on this area seems to be a misallocation of resources.

This approach has, in effect, been implemented. Seven auditors were assigned to the Department to conduct liquor excise tax audits in FY 1983. However, in April 1983, five of these positions were reallocated by the Legislature to assist in implementing accelerated withholding legislation. This leaves the Department with two auditors for liquor excise tax purposes. The Department considers this to be an adequate level of coverage.

Tax Compliance and Understanding Measures

As recommended by the Division of Legislative Post Audit, the Department has taken steps to improve compliance with and understanding of the tax.

Effective July 1, 1982, all retail liquor stores holding a federal wholesaler's basic permit are required to submit to the Division of Alcoholic Beverage Control a monthly summary of all sales to private clubs.

On October 25, 1982, new retail liquor excise tax regulations were promulgated to assist private clubs in complying with the requirements of the liquor excise tax. Included in these regulations were instructions regarding the calculation of sales and liquor excise taxes. Further, on November 22, 1982, various members of the private club industry met with representatives of the Department in an effort to resolve questions about recordkeeping requirements and possible alternatives in computing the applicable retail liquor excise tax due--i.e. complimentary drinks, overage, spillage, theft, and two or more drinks for the price of one. Also, on November 1, 1982, an informational letter, a copy of the retail liquor excise tax regulations, and a printed sign indicating that the retail liquor excise tax is included in the price of a drink, was sent to all private club licensees.

Finally, the Department continues to refer liquor excise tax accounts delinquent for more than 60 days to the Division of Alcoholic Beverage Control for collection.

The Director of Alcoholic Beverage Control, upon receiving the name of the club and the months they are delinquent, issues a citation to the club ordering them to appear and show cause, if any, why their license as a class A or class B club should not be suspended or revoked as provided by law or why a monetary fine should not be levied as penalty.

The Director of Alcoholic Beverage Control will dismiss the first citation if the club presents proof that the taxes and penalties have been paid. The licensee is admonished that if he is delinquent again, a three day suspension of the license will be imposed. If it is repeated again, additional days will be added until such time as the licensee stops the delinquency or surrenders the license.

If the taxes and penalty have not been paid by the time of the hearing, the Director of Alcoholic Beverage Control will give the licensee approximately two weeks to get the taxes and penalty paid. If it is not paid within this period, then the licensee is placed on an indefinite suspension until such time as the taxes and penalty are paid and proof of payment is presented to the Director. When proof is received, the Director of ABC will set aside the indefinite suspension and the club is permitted to resume operations.

In FY 1983, approximately 225 delinquent liquor excise tax citations were issued.

I trust this information responds to your questions. Please feel free to contact me if you require further information.

Sincerely,

A handwritten signature in cursive script, appearing to read "Harley T. Duncan". The signature is written in black ink and is positioned above the typed name.

Harley T. Duncan
Secretary of Revenue

HTD:b/1/S363



Kansas
 DEPARTMENT OF REVENUE

January 23, 1984

State Office Building
 TOPEKA, KANSAS 66625

The Honorable Stephen R. Cloud, Chairman
 House Governmental Organization Committee
 Statehouse
 Topeka, Kansas

Re: Sunset Audit Report on Department
 of Revenue/Division of Taxation

Dear Representative Cloud:

This letter responds to your letter dated March 18, 1983, to selected Legislative Post Audit recommendations of the September 1982 Sunset Audit Report of the Department of Revenue, Division of Taxation. The responses will be in the order as posed by item in such letter.

Item 1) On page S.6 of the audit the post auditor recommended that the Department of Revenue implement procedures to insure that sales tax accounts are filed as frequently as required by law and the penalties are assessed if the accounts are not filed on a timely basis. The committee understands that this will be addressed as the Kansas Business Integrated Tax System (K-BITS) is implemented.

Departmental Response: Regarding K-BITS implementation, the Department anticipates that transient guest tax returns will be produced under K-BITS in October 1984, and the first quarterly distribution thereunder will be made in January 1985. If the process is successful, sales tax returns will be produced under K-BITS in February 1985, and the first distribution thereunder will be made in April 1985. During May and June a post-implementation review will be conducted and the next two major taxes to be implemented will be selected. It is anticipated that all business taxes should be implemented by FY 1987. In regard to the assessment of penalty and interest for failure of a sales tax registrant to file a return on time, K-BITS will support such an assessment.

The enactment of Senate Bill No. 36 by the 1983 Legislature amended K.S.A. 79-3607 removing the discretionary provisions of the statute which permitted taxpayers to file sales and compensating tax returns on a more frequent basis than warranted by the amount of tax liability reported. The amendment to K.S.A. 79-3607 firmly established the filing frequency for sales and compensating tax returns based upon the individual taxpayers' reported annual tax liability. In April 1983, the Department implemented a computer program which changed the filing frequency of 35,497 sales and compensating tax accounts to comply with the amended provisions of K.S.A. 79-3607. That program will save an estimated \$20,394.55 in postage expense during the first full fiscal year the program has been in effect. The program is scheduled to be run annually in March of each year until implementation of the K-BITS computer system, at which time the program will be run at the end of each calendar year.

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Item 2) The post auditor recommended that the Department of Revenue should improve its procedures to insure that jeopardy assessments are made immediately when a taxpayer fails to file a return after notice from the Director. Since the new accelerated tax measures will have an impact on this item and because any review prior to those new laws being implemented will be premature, the committee has requested that you report on February 1, 1984 regarding the impact of the new legislation on this item. The situation is exactly the same for items 3 through 7 below.

Departmental Response: The Department does not see that implementation of the bills accelerating sales and withholding tax collections has any impact on its prior response to the post auditor's recommendation. Passage and implementation of those bills did nothing in regard to solving the staffing and statutory problems cited by the Department. In addition, elimination of the collection mechanism of a demand letter and taxpayer contact provided by the field services bureau would continue as a problem. Without taxpayer contact, large numbers of warrants would be filed against property of taxpayers who had already made payments which had not yet been posted, resulting in the Department incurring court costs of \$15 to release the warrants filed too quickly. Issuing releases and obtaining vouchers for payment of court costs would involve massive increases in paperwork and would not be possible with current staffing.

Item 3) The Department of Revenue should issue jeopardy assessments more aggressively.

Departmental Response; The observations of the Department's response to Item 2 is equally applicable to this item 3. In addition, as was explained in the Department's prior response, the Department took exception with the Post Auditors suggestion that the jeopardy assessment be used as an aggressive enforcement tool. The warrant procedure certainly cannot be considered an effective tool to collect taxes. Absent an attempted voluntary sale of property, a tax warrant can be largely ignored.

Item 4) The Department of Revenue should issue warrants on delinquent accounts within 60 days of tax due date.

Departmental Response: The Post Auditor's recommendation here concerned procedures for follow-up on delinquent withholding tax accounts. The Department did not agree with that recommendation and maintains that posture. It is again pointed out that based upon data provided in the Post Auditor's report, the present Departmental procedure results in a success rate of approximately 88 percent while the success rate on warrants is less than 25 percent. To short-circuit a procedure that works, for one that has been characterized by the Post Auditor as ineffectual, seems unreasonable.

Item 5) The Department of Revenue should improve procedures relating to the revocation of sales tax registration.

Departmental Response: As stated before, the Department does have written procedures and has had for several years. The Department places its

priority on the accounts that have the higher liabilities and proceed downward as resources permit.

Item 6) The Department should reduce the time between referral of a case to the Legal Services Bureau and the issuance of a petition for injunction.

Departmental Response: In fiscal year 1983, there were 506 sales tax accounts which were referred for injunction actions. Within 30 days from the date these accounts were referred, a demand letter was produced and mailed to the taxpayer. As a result of the demand letters, 130 of the 506 accounts were brought current thereby alleviating the need to file injunction petitions. Of the remaining 376 accounts 236 had injunction petitions filed in fiscal year 1983. Of these injunction petitions 99 were filed within 60 days from the date the accounts were referred to the Legal Services Bureau. The other 140 accounts have had or will have injunction petitions filed in fiscal year 1984.

The report appears to urge the Department to summarily shut down a business as quickly as possible once the account has been referred for injunction action. The Department's goal, however, has been to give the taxpayer an opportunity to become current while continuing to operate his business. By implementing the demand letter procedure, the Department has been extremely successful in collecting taxes, penalty and interest on these accounts. In some cases where there is no other alternative, the Department agrees to a payment plan whereby accrued liability is paid over a period of time. Under this procedure, much of the liability which has accrued on accounts which have been referred for injunction is collected without the need to force the closure of several hundred businesses per year. Therefore, the referral of such accounts should be viewed as a referral for collection rather than a recommendation for immediate injunction. The history of the procedure amply demonstrates that the involvement of attorneys will induce the collection of much of the money the Department has been previously unable to collect.

In regard to withholding tax there were 76 referrals in FY 83. The following is a breakdown:

Resolved prior to petition:

Closed or filed bankruptcy	
prior to any action	8
Paid prior to any action	3
Closed after demand letter issued	24
Paid after demand letter issued	11
	<u>46</u>

Petitions filed: 9

Pending FY 84 21

Total 76

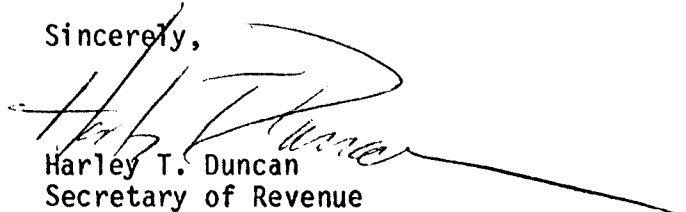
The Honorable Stephen R. Cloud, Chairman
House Governmental Organization Committee
January 23, 1984
Page 4

Item 7) The Department of Revenue should initiate procedures in a more timely matter after legislation is passed.

Departmental Response: This recommendation was based on the delay in implementing the Departments authority gained in 1980 in regard to withholding tax injunctions. Perhaps, there was an unduly long delay following adoption of the legislation and the time the first court action was brought. However, the Department would happily stand on its recent record of responding to legislative change. In doing so it would identify its implementation of the accelerated sales and withholding tax bills without the funding of any additional personnel, tasks which consumed hundreds of manhours. The Department likewise implemented the administration of the new severance tax law, again when no new personnel were funded until the beginning of FY 1984, a task which once again consumed tremendous manhours. There were in addition, the implementation of the Fair Share program, which has demonstrated to be extremely successful, the placement of the contract with a collection agency to collect delinquent tax accounts of persons residing out of this state and work done on the new mandamus procedure to force tax protestors to file proper returns, as well as a number of other tasks arising out of the work of the 1983 Legislative Session.

I trust this information responds to your questions. Please feel free to contact me if you require further information.

Sincerely,



Harley T. Duncan
Secretary of Revenue

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