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Short Title: DOR Administrative Hearings.

(Public)

Sponsors: Senator Winner of Buncombe.

Referred to: Finance.

April 13, 1993

A BILL TO BE ENTITLED

AN ACT TO PROVIDE A TIMETABLE WITHIN WHICH THE DEPARTMENT OF
REVENUE MUST HOLD ADMINISTRATIVE HEARINGS AND RENDER
DECISIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-241.1(c) reads as rewritten:

"(c) A taxpayer who objects to a proposed assessment of tax is entitled to a hearing before the Secretary as provided in this subsection. To obtain a hearing, the taxpayer must file a written request either for a hearing or for a written statement of the information and evidence upon which the proposed assessment is based. If the notice of a proposed assessment was mailed, the taxpayer's request must be filed within 30 days after the date the notice was mailed; if the notice of a proposed assessment was delivered in person, the taxpayer's request must be filed within 30 days after the date the notice was delivered.

Within 45 days after a taxpayer files a timely request for a written statement of the information and evidence upon which the proposed assessment is based, the Secretary shall provide such a written statement to the taxpayer. A taxpayer who requests a written statement in accordance with this subsection must, to obtain a hearing, file a written request for a hearing within 30 days after receiving the written statement.

Within 60 days after a timely request for a hearing has been filed and at least 10 days before the date set for the hearing, the Secretary shall notify the taxpayer in writing of the time and place at which the hearing will be conducted. The date set for the hearing shall be within 90 days after the timely request for a hearing was filed or at a

1 later date mutually agreed upon by the taxpayer and the Secretary. The date set for the
2 hearing may be postponed once, at the request of the taxpayer or the Secretary, for a
3 period of up to 90 days or for a longer period mutually agreed upon by the taxpayer and
4 the Secretary.

5 The taxpayer may present any objections to the proposed assessment at the hearing.
6 The rules of evidence do not apply to a hearing conducted under this subsection.

7 Within 90 days after conducting a hearing under this subsection, the Secretary shall
8 make a decision on the proposed assessment, notify the taxpayer of the decision, and
9 assess the taxpayer for the amount of tax determined to be due. Upon assessment, the
10 tax shall become immediately due and collectible.

11 ~~Any taxpayer who objects to a proposed assessment of tax or additional tax shall be~~
12 ~~entitled to a hearing before the Secretary of Revenue provided application therefor is~~
13 ~~made in writing within 30 days after the mailing or delivery of the notice required by~~
14 ~~subsection (a). If application for a hearing is made in due time, the Secretary of~~
15 ~~Revenue shall set a time and place for the hearing and after considering the taxpayer's~~
16 ~~objections shall give written notice of his decision to the taxpayer. The amount of tax or~~
17 ~~additional tax due from the taxpayer as finally determined by the Secretary shall~~
18 ~~thereupon be assessed and upon assessment shall become immediately due and~~
19 ~~collectible.~~

20 ~~Provided, the taxpayer may request the Secretary at any time within 30 days of~~
21 ~~notice of such proposed assessment for a written statement, or transcript, of the~~
22 ~~information and the evidence upon which the proposed assessment is based, and the~~
23 ~~Secretary of Revenue shall furnish such statement, or transcript, to the taxpayer.~~
24 ~~Provided, further, after request by the taxpayer for such written statement, or transcript,~~
25 ~~the taxpayer shall have 30 days after the receipt of the same from the Secretary of~~
26 ~~Revenue to apply in writing for such hearing, explaining in detail his objections to such~~
27 ~~proposed assessment. If no request for such hearing is so made, such proposed~~
28 ~~assessment shall be final and conclusive."~~

29 Sec. 2. G.S. 105-241.2 reads as rewritten:

30 **"§ 105-241.2. Administrative review.**

31 (a) Petition for Administrative Review. – Without having to pay the tax or
32 additional tax assessed by the Secretary under this Chapter, any taxpayer may secure
33 obtain from the Tax Review Board an administrative review with respect to his~~the~~
34 taxpayer's liability for the tax or additional tax assessed by the Secretary. Such a review
35 may be obtained only if the taxpayer has obtained a hearing before the Secretary and the
36 Secretary has rendered a final decision with respect to the taxpayer's liability. If a
37 taxpayer has made a timely written demand for refund of an alleged overpayment and
38 the Secretary has issued a decision denying part or all of the claimed refund, the
39 taxpayer may obtain from the Tax Review Board an administrative review of the
40 Secretary's decision. To obtain such administrative review the taxpayer shall:

- 41 (1) File~~Within~~ 30 days after the Secretary's final decision is issued, file
42 with the Tax Review Board, with a copy to the Secretary, notice of
43 intent to file a petition for review, such notice to be filed within 30 days
44 after notice of the Secretary's final decision is issued; ~~review, and~~

1 (2) ~~File~~ Within 60 days after the Secretary's final decision is
2 issued, file with the Tax Review Board, with a copy to the Secretary,
3 a petition requesting administrative review and stating in concise
4 terms the grounds upon which review is ~~sought, such petition to be~~
5 ~~filed within 60 days after the expiration of the period provided in~~
6 ~~subdivision (1) for filing of notice of intent to petition for review.~~ sought.

7 (b) Secretary to Provide Records. – Upon receipt by the Secretary of the
8 taxpayer's petition, the Secretary shall transmit to the Tax Review Board all of the
9 records, data, evidence and other materials ~~which he has in the Secretary's possession~~
10 pertaining to the matters which the Tax Review Board is being requested by the
11 taxpayer to review. ~~He~~ The Secretary shall also transmit to the Board a copy of ~~his~~ the
12 decision respecting such matters.

13 (b1) Hearing. – Within 60 days after a timely petition for administrative review
14 has been filed and at least 10 days before the date set for the hearing, the Tax Review
15 Board shall notify the taxpayer and the Secretary in writing of the time and place at
16 which the hearing will be conducted. The hearing shall be held in Raleigh and the date
17 set for the hearing shall be within 90 days after the timely petition for administrative
18 review was filed or at a later date mutually agreed upon by the taxpayer and the
19 Secretary. The date set for the hearing may be postponed once, at the request of the
20 taxpayer or the Secretary, for a period of up to 90 days or for a longer period mutually
21 agreed upon by the taxpayer and the Secretary. The Tax Review Board shall fix a time for
22 reviewing the Secretary's decision and shall hear the same in the City of Raleigh. The Board
23 shall give notice of the time and place of such hearing to the petitioner and to the Secretary at
24 least 10 days prior thereto. Officers and employees of the Revenue Department, when so
25 requested by the Board, shall attend hearings on such reviews and shall furnish the
26 Board with all information they have respecting the asserted liability. The Tax Review
27 Board may establish ~~by regulation~~ the procedure to be followed in hearings before it and
28 ~~is authorized to~~ may establish ~~by regulations~~ a schedule of costs of the proceedings. At
29 least two members of the Board shall sit at the hearing and all members shall consider
30 and decide the matters on review.

31 (b2) Decision of Tax Review Board. ~~The~~ Within 90 days after conducting a
32 hearing under this section, the Board shall confirm, modify, reverse, reduce, or increase
33 the assessment or decision of the Secretary, and it shall furnish a written copy of its order
34 to the Secretary and shall ~~Secretary, and~~ serve a written copy of its order upon the
35 taxpayer by personal service or by registered mail (return receipt requested). ~~In the event~~
36 If the decision of the Tax Review Board should ~~does~~ not result in a reduction of the tax
37 liability asserted by the Secretary to be due, or if the Tax Review Board should dismiss
38 the petition under the provisions of ~~dismisses the petition under~~ subsection (c) of this
39 section, the costs of the proceeding shall be added to and shall become a part of the tax
40 liability to be collected by the Secretary. In the event ~~If the decision of the Tax Review~~
41 Board should result in a reduction of the tax liability asserted by the Secretary to be due,
42 due or in a refund to the taxpayer, no costs shall be taxed against the taxpayer. Any
43 overpayment of tax determined by the decision of the Tax Review Board, together with

1 interest thereon at the rate and for the period provided under G.S. 105-266, shall be
2 refunded by the State.

3 (c) F frivolous Petitions. – Upon receipt of a petition requesting administrative
4 review as provided in the preceding subsection, the Tax Review Board shall examine
5 the petition and the records and other data transmitted by the Secretary pertaining to the
6 matter for which review is sought, and if it should appear from such records and data
7 that the petition is frivolous or filed for purpose of delay, the Tax Review Board shall
8 dismiss the petition for review and, in addition, is authorized, in its discretion, to impose
9 a penalty not to exceed one hundred dollars (\$100.00), which penalty shall be in
10 addition to the tax, penalties, interests, and costs, and shall be collected in the same
11 manner as the principal tax liability.

12 ~~(d) Any taxpayer may also apply to the Tax Review Board under the provisions~~
13 ~~of this section for administrative review of the decision of the Secretary of Revenue~~
14 ~~with respect to an alleged overpayment of tax imposed by this Chapter provided such~~
15 ~~taxpayer has filed a demand in writing for refund of such overpayment within the time~~
16 ~~allowed by law for the filing of such demand and the Secretary has issued a decision~~
17 ~~denying the claimed refund. To obtain such review the taxpayer shall file notice of~~
18 ~~intent to petition for review with the Tax Review Board, with copy to the Secretary,~~
19 ~~within 30 days after issuance of the Secretary's decision. The taxpayer shall also perfect~~
20 ~~the application for review by filing with the Tax Review Board, with a copy to the~~
21 ~~Secretary, a petition requesting administrative review and stating in concise terms the~~
22 ~~grounds upon which review is sought. Such petition shall be filed within 60 days after~~
23 ~~expiration of the period provided for filing notice of intent to petition for review. The~~
24 ~~Tax Review Board shall consider and dispose of the petition for review in the manner~~
25 ~~provided in subsection (b) for the consideration and disposition of petitions for review~~
26 ~~of any tax or additional tax assessed by the Secretary. No costs shall, however, be taxed~~
27 ~~against the taxpayer if the decision of the Tax Review Board results in a refund to the~~
28 ~~taxpayer. Any overpayment of tax determined by the decision of the Tax Review Board,~~
29 ~~together with interest thereon at the rate and for the period provided under G.S. 105-~~
30 ~~266, shall be refunded by the State.~~

31 (e) Jeopardy Assessments. – At any time the Secretary of Revenue shall have
32 authority, ~~if in his may,~~ if in the Secretary's opinion, such action is necessary for the
33 protection of the interest of the State, ~~to proceed at once to levy the assessment for the~~
34 amount of the tax against the property of the taxpayer seeking the administrative review.
35 In levying ~~said the~~ assessment the Secretary shall make a certificate ~~setting forth~~
36 verifying the essential parts relating to the tax, including the amount thereof asserted to
37 be due, the date when same is asserted to have become due and payable, the person,
38 firm, or corporation chargeable therewith, and the nature of the tax. ~~Under his hand and~~
39 ~~seal the~~ The Secretary shall transmit ~~said this~~ certificate to the clerk of the superior court
40 of any county in which the taxpayer resides or has property; whereupon, it shall be the
41 duty of the clerk of the superior court of the county to docket the ~~said~~ certificate and to
42 index ~~the same it~~ on the cross index of judgments. When so docketed and indexed, ~~said~~
43 the certificate of tax liability shall constitute a lien upon the property of the taxpayer to
44 the same extent as that provided for by G.S. 105-241. No execution shall issue on ~~said~~

1 the certificate before final determination of the administrative review by the Tax
2 Review Board; provided, however, if the Secretary determines that the collection of the
3 tax would be jeopardized by delay, ~~he~~ the Secretary may cause execution to be issued,
4 as provided in this Chapter, immediately against the personal property of the taxpayer
5 unless the taxpayer files with the Secretary a bond in the amount of the asserted liability
6 for tax, penalty and interest. If upon ~~such~~ final administrative determination the tax
7 asserted or any part thereof is sustained, execution may issue on ~~said~~ the certificate at
8 the request of the Secretary ~~of Revenue~~, and the sheriff shall proceed to advertise and
9 sell the property of the taxpayer.

10 (f) ~~Taxpayers seeking administrative review of liability decisions of the~~
11 ~~Commissioner of Insurance under Article 8B of this Subchapter shall follow the~~
12 ~~procedure prescribed in subsection (a) of this section for taxpayers seeking~~
13 ~~administrative review of decisions of the Secretary of Revenue. In such cases all~~
14 ~~provisions of this section referring to the Secretary of Revenue shall be considered as~~
15 ~~applying to the Commissioner of Insurance."~~

16 Sec. 3. G.S. 105-266.1(a) reads as rewritten:

17 "(a) If a taxpayer claims that a tax or an additional tax paid by the taxpayer was
18 excessive or incorrect, the ~~Any~~ taxpayer may apply to the Secretary ~~of Revenue~~ for
19 refund of the tax or additional tax ~~paid by him~~ at any time within three years after the
20 date set by the statute for the filing of the return or application for a license or within six
21 months ~~from~~ after the date of payment of ~~such~~ the tax or additional tax, whichever is
22 later.

23 The Secretary shall grant a hearing on each timely request for a refund. Within 60
24 days after a timely request for a refund has been filed and at least 10 days before the
25 date set for the hearing, the Secretary shall notify the taxpayer in writing of the time and
26 place at which the hearing will be conducted. The date set for the hearing shall be
27 within 90 days after the timely request for a hearing was filed or at a later date mutually
28 agreed upon by the taxpayer and the Secretary. The date set for the hearing may be
29 postponed once, at the request of the taxpayer or the Secretary, for a period of up to 90
30 days or for a longer period mutually agreed upon by the taxpayer and the Secretary.

31 Within 90 days after conducting a hearing under this subsection, the Secretary shall
32 make a decision on the requested refund, notify the taxpayer of the decision, and adjust
33 the computation of the tax in accordance with the decision. The Secretary shall ~~The~~
34 ~~Secretary shall grant a hearing thereon, and if upon such hearing he shall determine that the tax~~
35 ~~is excessive or incorrect, he shall resettle the same according to the law and the facts, and~~
36 ~~adjust the computation of tax accordingly. The Secretary shall notify the taxpayer of his~~
37 ~~determination, and shall refund to the taxpayer the amount, if any, paid~~ amount of any tax
38 the Secretary finds was paid incorrectly or paid in excess of the tax found by him to be
39 due: due, except that there shall be no refund to the taxpayer of any sum set off under
40 the provisions of Chapter 105A, the Set-off Debt Collection Act."

41 Sec. 4. G.S. 105-122(c)(2) reads as rewritten:

42 "(2) If any corporation believes that the method of allocation or
43 apportionment hereinbefore described as administered by the Secretary
44 ~~of Revenue~~ has operated or will so operate as to subject it to taxation on

1 a greater portion of its capital stock, surplus and undivided profits than
2 is reasonably attributable to business within the State, it ~~shall be entitled~~
3 ~~to~~ may file with the Tax Review Board a petition setting forth the facts
4 upon which its belief is based and its argument with respect to the
5 application of the allocation formula. This petition shall be filed in
6 such form and within such time as the Tax Review Board may
7 prescribe. The Board shall grant a hearing ~~thereon~~ on the petition. The
8 time limitations set in G.S. 105-241.2 for the date of the hearing,
9 notification to the taxpayer, and a decision following the hearing apply
10 to a hearing held pursuant to this subdivision.

11 At least three members of the Tax Review Board shall attend any
12 hearing pursuant to such petition. In such cases the Tax Review
13 Board's membership shall be augmented by the addition of the
14 ~~Secretary of Revenue, Secretary,~~ Secretary, who shall sit as a member of ~~said~~ the
15 Board with full power to participate in its deliberations and decisions
16 with respect to petitions filed under the provisions of this section. An
17 informal record containing in substance the evidence, contentions and
18 arguments presented at the hearing shall be made. All members of the
19 augmented Tax Review Board shall consider such evidence,
20 contentions and arguments, and the decision thereon shall be made by
21 a majority vote of the augmented Board. ~~If the Board shall find that the~~
22 ~~application of the allocation formula subjects the corporation to taxation on a~~
23 ~~greater portion of its capital stock, surplus and undivided profits than is~~
24 ~~reasonably attributable to its business within this State:~~

25 a.—~~If the corporation shall employ~~ employs in its books of account a
26 detailed allocation of receipts and expenditures which reflects more
27 clearly than the applicable allocation formula or alternative formulas
28 prescribed by this section the portion of the capital stock, surplus and
29 undivided profits attributable to the business within this State,
30 application for permission to base the return upon the taxpayer's books
31 of account shall be considered by the Tax Review Board. The Board
32 ~~shall be authorized to~~ may permit such separate accounting method in
33 lieu of applying the applicable allocation formula if the Board ~~deems~~
34 ~~such method proper as best reflecting~~ finds that method best reflects the
35 portion of the capital stock, surplus and undivided profits attributable
36 to this State.

37 b.—~~If the corporation shall show~~ shows that any other method of
38 allocation than the applicable allocation formula or alternative
39 formulas prescribed by this section reflects more clearly the portion of
40 the capital stock, surplus and undivided profits attributable to the
41 business within this State, application for permission to base the return
42 upon such other method shall be considered by the Tax Review Board.
43 The application shall be accompanied by a statement setting forth in
44 detail, with full explanations, the method the taxpayer believes will

1 more nearly reflect the portion of its capital stock, surplus and
2 undivided profits attributable to the business within this State. If the
3 Board ~~shall conclude~~ concludes that the allocation formula and the
4 alternative formulas prescribed by this section allocate to this State a
5 greater portion of the capital stock, surplus and undivided profits of the
6 corporation than is reasonably attributable to business within this
7 State, it shall determine the allocable portion by such other method as
8 it ~~shall find~~ finds best calculated to assign to this State for taxation the
9 portion reasonably attributable to its business within this State.

10 There shall be a presumption that the appropriate allocation
11 formula reasonably attributes to this State the portion of the
12 corporation's capital stock, surplus and undivided profits reasonably
13 attributable to its business in this State and the burden shall rest upon
14 the corporation to show the contrary. The relief herein authorized shall
15 be granted by the Board only in cases of clear, cogent and convincing
16 proof that the petitioning taxpayer is entitled thereto. No corporation
17 shall use any alternative formula or method other than the applicable
18 allocation formula provided by statute in making a franchise tax report
19 or return to this State except upon order in writing of the Board and
20 any return in which any alternative formula or other method other than
21 the applicable allocation formula prescribed by statute is used without
22 the permission of the Board, shall not be a lawful return.

23 When the Board determines, pursuant to the provisions of this
24 Article, that an alternative formula or other method more accurately
25 reflects the portion of the capital stock, surplus and undivided profits
26 allocable to North Carolina and renders its decision with regard
27 thereto, the corporation shall allocate its capital stock, surplus and
28 undivided profits for future years in accordance with such
29 determination and decision of the Board so long as the conditions
30 constituting the basis upon which the decision was made remain
31 unchanged or until such time as the business method of operation of
32 the corporation changes. Provided, however, that the Secretary of
33 ~~Revenue may, in his discretion,~~ may, with respect to any subsequent
34 year, require the corporation to furnish information relating to its
35 property, operations and activities.

36 A corporation which proposes to do business in this State may file
37 a petition with the Board setting forth the facts upon which it contends
38 that the applicable allocation formula will allocate a greater portion of
39 the corporation's capital stock, surplus and undivided profits to North
40 Carolina than will be reasonably attributable to its proposed business
41 within the State. Upon a proper showing in accordance with the
42 procedure described above for determination by the Board, the Board
43 may authorize such corporation to allocate its capital stock, surplus
44 and undivided profits to North Carolina on the basis prescribed by the

1 Board under the provisions of this section for such future years as the
2 conditions constituting the basis upon which the Board's decision is
3 made remain unchanged and the business operations of the corporation
4 continue to conform to the statement of proposed methods of business
5 operations presented by the corporation to the Board.

6 When the Secretary of Revenue asserts liability under the formula
7 adjustment decision of the Tax Review Board, an aggrieved taxpayer
8 may pay the tax under protest and bring a civil action for recovery
9 under the provisions of G.S. 105-241.4."

10 Sec. 5. G.S. 105-130.4(t) reads as rewritten:

- 11 "(t) (1) If any corporation believes that the method of allocation or
12 apportionment as administered by the Secretary of Revenue has
13 operated or will so operate as to subject it to taxation on a greater
14 portion of its income than is reasonably attributable to business or
15 earnings within the State, it ~~shall be entitled to~~ may file with the Tax
16 Review Board a petition setting forth the facts upon which its belief
17 is based and its argument with respect to the application of the
18 allocation formula. This petition shall be filed in such form and
19 within such time as the Tax Review Board may prescribe. The Board
20 shall grant a hearing ~~thereon~~ on the petition. The time limitations set
21 in G.S. 105-241.2 for the date of the hearing, notification to the
22 taxpayer, and a decision following the hearing apply to a hearing
23 held pursuant to this subsection. At least three members of the Tax
24 Review Board shall attend any hearing pursuant to such petition. In
25 such cases, the Tax Review Board's membership shall be augmented
26 by the addition of the ~~Secretary of Revenue~~ Secretary, who shall sit as
27 a member of ~~said~~ the Board with full power to participate in its
28 deliberations and decisions with respect to petitions filed under the
29 provisions of this ~~section~~ subsection. An informal record containing
30 in substance the evidence, contentions and arguments presented at
31 the hearing shall be made. All members of the augmented Tax
32 Review Board shall consider such evidence, contentions and
33 arguments and the decisions thereon shall be made by a majority
34 vote of the augmented Board.
- 35 (2) If the corporation ~~shall employ~~ employs in its books of account a
36 detailed allocation of receipts and expenditures which reflects more
37 clearly than the applicable allocation formula prescribed by this
38 section the income attributable to the business within this State,
39 application for permission to base the return upon the taxpayer's books
40 of account shall be considered by the Tax Review Board. The Board
41 ~~shall be authorized to~~ may permit such separate accounting method in
42 lieu of applying the applicable allocation formula if the Board ~~deems~~
43 such method proper as best reflecting finds that method best reflects the
44 income and earnings attributable to this State.

1 (3) If the corporation ~~shall show~~ shows that any other method of allocation
2 than the applicable allocation formula prescribed by this section
3 reflects more clearly the income attributable to the business within this
4 State, application for permission to base the return upon such other
5 method shall be considered by the Tax Review Board. The application
6 shall be accompanied by a statement setting forth in detail, with full
7 explanations, the method the corporation believes will more nearly
8 reflect its income from business within this State. If the Board ~~shall~~
9 ~~conclude~~ concludes that the allocation formula prescribed by this
10 section allocates to this State a greater portion of the net income of the
11 corporation than is reasonably attributable to business or earnings
12 within this State, it shall determine the allocable net income by such
13 other method as it ~~shall find~~ finds best calculated to assign to this State
14 for taxation the portion of the corporation's net income reasonably
15 attributable to its business or earnings within this State.

16 (4) There shall be a presumption that the appropriate allocation formula
17 reasonably attributes to this State the portion of the corporation's
18 income earned in this State, and the burden shall rest upon the
19 corporation to show the contrary. The relief herein authorized shall be
20 granted by the Board only in cases of clear, cogent and convincing
21 proof that the petitioning corporation is entitled thereto. No
22 corporation shall use any alternative formula or method other than the
23 applicable allocation formula provided by statute in making a report or
24 return of its income to this State except upon order in writing of the
25 Board, and any return in which any alternative formula or other
26 method, other than the applicable allocation formula prescribed by
27 statute, is used without permission of the Board shall not be a lawful
28 return.

29 When the Board determines, pursuant to the provisions of this
30 subsection, that an alternative formula or other method more
31 accurately reflects the income allocable to North Carolina and renders
32 its decision with regard thereto, the corporation shall allocate its net
33 income for future years in accordance with such determination and
34 decision of the Board so long as the conditions constituting the basis
35 upon which the decision was made remain unchanged or until such
36 time as the business method of operation of the corporation changes.
37 Provided, however, that the Secretary of Revenue ~~may, in his discretion,~~
38 may, with respect to any subsequent year, require the corporation to
39 furnish information relating to its property, operations, and activities.

40 (5) A corporation which proposes to do business in this State may file a
41 petition with the Board setting forth the facts upon which it contends
42 that the applicable allocation formula will allocate a greater portion of
43 the corporation's future income to North Carolina than will be
44 reasonably attributable to its proposed business or contemplated

1 earnings within the State. Upon a proper showing in accordance with
2 the procedure described above for determinations by the Board, the
3 Board may authorize such corporation to allocate income from its
4 future business to North Carolina on the basis prescribed by the Board
5 under the provisions of this section for such future years if the
6 conditions constituting the basis upon which the Board's decision is
7 made remain unchanged and the business operations of the corporation
8 continue to conform to the statement of proposed methods of business
9 operation presented by the corporation to the Board.

- 10 (6) When the Secretary of ~~Revenue~~ asserts liability under the formula
11 adjustment decision of the Tax Review Board, an aggrieved
12 corporation may pay the tax and bring a civil action for recovery under
13 the provisions of Article 9."

14 Sec. 6. This act becomes effective July 1, 1993, and applies to requests for a
15 hearing and petitions for administrative review filed on or after that date.