

TABLE OF CONTENTS

Guidelines for the Abatement of Taxes

Guidelines for the abatement of taxes 12-3b-1

Guidelines for the Abatement of Taxes

Sec. 12-3b-1. Guidelines for the abatement of taxes

(a) **Definitions.** As used in this section:

(1) “Commissioner” means the Commissioner of Revenue Services;

(2) “Department” means the Department of Revenue Services; and

(3) “Committee” means the Abatement Review Committee.

(b) **Guidelines.** (1) The Commissioner shall consider the guidelines enumerated in subdivision (2) of this subsection before making a finding that any tax payable to the Department by any person is uncollectible. The Commissioner shall also review all data and databases reasonably available to the Department before making any such finding, and the review shall be conducted no more than 90 days before the date that the Commissioner certifies to the Committee that the tax is uncollectible.

(2) (A) The Commissioner shall consider whether the person has any current assets, or is likely to receive or inherit any assets, that could be seized and sold to satisfy the tax.

(B) The Commissioner shall consider whether the person has present sources, or anticipated future sources, of income that could be garnished.

(C) The Commissioner shall consider whether the person’s current whereabouts are known.

(D) If the person is deceased, the Commissioner shall consider whether the person’s estate has assets that could be used to pay the tax.

(E) If the tax arose out of the operation of a business, the Commissioner shall consider whether the person is still in business.

(F) If further expenses would be incurred in pursuing collection of the tax, the Commissioner shall consider whether it is in the State’s best interest to further pursue collection of the tax.

(Adopted effective April 28, 2005)