



**House  
Legislative  
Analysis  
Section**

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STANDARDS FOR TREASURY DEPT. EMPLOYEES

House Bill 5719  
Sponsor: Rep. John G. Strand  
Committee: State Affairs

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Complete to 9-6-90

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A SUMMARY OF HOUSE BILL 5719 AS INTRODUCED 5-3-90

The bill would amend the revenue act to require the Treasury Department to assemble and make available to the public two brochures. The first brochure would contain guidelines, developed by the department, that would govern departmental employee responses to inquiries from the public and standards for tax audit activities, and would exclude the use of a collection goal or quota for evaluating an employee. The guidelines would be assembled in the form of an employee handbook and distributed to all employees involved in the collection or auditing of taxes. The department would also be required to prepare a brochure, to be included with each letter or notice sent to a taxpayer, that would list, in simple, nontechnical terms, a person's protections and recourses in regard to a departmental action in administering or enforcing a tax statute, including at least all of the following:

-- A person's protections, and the department's obligations, during an audit.

-- Both the administrative and judicial procedures for appealing a departmental decision.

-- The procedures for claiming refunds and filing complaints.

-- The means by which the department could enforce a tax statute, including assessment, jeopardy assessment, and enforcement of a lien.

MCL 205.4

House Bill 5719 (9-6-90)