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 24th floor
 New York City 10005
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 New York City 10004
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July 15, 1986

The Honorable Evan Davis
 Chief Counsel to the Governor
 State Capitol
 Albany, New York 12224

Re: S.9389, S.9467-A

Dear Chief Counsel Davis:

Governor's Program Bill 182, embodied in the two bills listed above, would make major structural and procedural changes in the current system for administrative resolution of New York tax controversies.

The bills address administrative conferences, quasi-judicial hearings, regulation issuance, settlement authority, and judicial appeals. We strongly support this major improvement in New York's tax system, the result of tireless staff effort at the Department of Taxation and Finance, in the Assembly, and in the Senate.

The Tax Section of the New York State Bar Association has actively promoted many of these changes, which ensure due process for New York taxpayers. We have sought (1) separation of the tax collection and tax adjudication functions; (2) issuance of final decisions in tax proceedings by those who hear the evidence; (3) appointment of tax experts as adjudicators; and (4) granting of settlement authority to the Department of Taxation and Finance. This legislation is a very major step in accomplishing the first three objectives and fully accomplishes the fourth. We strongly urge the Governor to approve this legislation.



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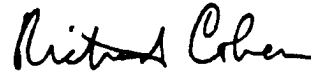
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Once these bills become law, the New York State Bar Association stands ready to assist the Governor in any manner he considers appropriate, in ensuring that those appointed as commissioners of the tax tribunal will be recognized tax experts. If desired, we could provide either a screening panel or informal comments to help ensure that the tribunal begins its existence as a highly respected, capable tax adjudicatory body.

Again, we congratulate those involved in enacting this enormously useful legislation.

Sincerely,

A handwritten signature in cursive script that reads "Richard G. Cohen".

Richard G. Cohen
Chairman