

**St. Charles Parish Sales/Use Tax Department
Tax Review Committee
Procedure Rules**

1. Authority

Tax Review Committee (TRC) authority:

- (a) In order to provide a body to review, hear and decide, at a minimum of expense to the taxpayer, questions arising from disputes or controversies between taxpayer and the St. Charles Parish Sales/Use Tax Department, in regard to all taxes, administered by the St. Charles Parish Sales/Use Tax Department, a tax review committee is hereby created. The composition of such committee shall be made up of up to three members from the following groups:
 - 1. The Director of the St. Charles Parish Sales/Use Tax Department or her designated representative.
 - 2. Chief Financial Officer or his designated representative.
 - 3. St. Charles Parish School Board Member.
 - 4. Audit Manager
 - 5. Business Manager
- (b) The jurisdiction of the tax review committee shall extend to all matters relating to protests for redetermination of assessments.
- (c) Depending on the nature of the matter, the TRC may appoint less than three members.

2. Abbreviation of Reference

Abbreviation or reference for Tax Review Committee Code shall be TRC.

3. Amend or Adopt Rules

The Director of the St. Charles Parish Sales/Use Tax Department shall amend rules relating to the TRC as needed.

4. Appellate Review Hearing

TRC hearing serves as an appellate review. TRC will review protests for redetermination of assessments. TRC will review those assessments arising from disputes or controversies between a taxpayer and the St. Charles Parish Sales/Use Tax Department.

5. Request for TRC Hearing

Request for TRC hearing must be received by the St. Charles Parish Sales/Use Tax Department prior to the expiration of the 30 days provided in the Proposed Notice of Assessment. Taxpayer loses his/her right for TRC review for failure to timely request a hearing.

6. Documents for TRC Hearing

(a) Request for a hearing must be in writing and should fully disclose the reasons, together with facts and figures in substantiation thereof, for objection to the collector's determination. All documents related to the protest for consideration by the TRC must be submitted to the St. Charles Parish Sales/Use Tax Department at least 7 calendar days prior to hearing date. Protest documents not filed at least 7 calendar days prior to hearing date will not be considered by the TRC.

(b) Protest documents must include work-papers that detail adjusted tax liability and/or taxpayer's position for the redetermination of assessment.

(c) The St. Charles Parish Sales/Use Tax Department will submit hearing agenda and protest documents to the TRC members at least 24 hours in advance of the hearing date.

7. Notice of Hearing of Redetermination of Tax

Notice of TRC hearing date will be mailed to the taxpayer at the address stated in the written protest requesting the TRC hearing and/or any available address of the taxpayer upon receipt of protest.

8. Taxpayer Hearing Attendance

Taxpayer has the option of attending the hearing, having a phone hearing or having the TRC render the decision based on the documentation available. The taxpayer should state in their request whether they would like to attend the hearing, have a phone hearing or have a write-in hearing.

If the taxpayer chooses a write-in hearing, the TRC will render a determination based on documents timely presented.

9. Reschedule Hearing

Taxpayer can reschedule hearing once by providing notice to the St. Charles Parish Sales/Use Tax Department at least 48 hours in advance of the date of the scheduled hearing. If taxpayer fails to reschedule or if taxpayer does not attend hearing as scheduled, the TRC will render a determination based on documents related to taxpayer. The re-scheduled hearing will be within 7 calendar days of the original date.

10. Professional Decorum

(a) Hearings will be conducted in a professional manner. Comments not relevant to the case are prohibited.

(b) Taxpayer and TRC members will communicate in a professional and articulate manner during hearing.

(c) Testimony during hearing should be directed towards the TRC.

11. Hearing Procedures

(a) The TRC will elect a chairperson for the hearing being held. The chairperson will conduct the flow of the hearing.

(b) The chairperson will start the hearing by identifying the date and time of the hearing and all committee members present. The taxpayer shall identify all persons representing the taxpayer.

(c) The chairperson will announce the hearing procedures:

1. TRC presents audit period and findings
2. Taxpayer presents protest
3. Questions by TRC

(d) The chairperson will call the first tax type on the assessment, the amount of the tax liability and the reason for the protest. Other items will be addressed in the same manner.

(e) All parties must remain present throughout the duration of the hearing.

12. Voting

TRC's determination to re-determine or affirm the assessment shall be based on a majority vote of committee members, unless the TRC is less than 3.

13. Notice of Determination

Notice of TRC's determination shall be made in writing and be sent to the taxpayer within 14 calendar days from the date of TRC hearing.

14. Determinations Final

TRC determinations are final. No rehearing will be granted. Taxpayer has one opportunity for TRC review.