

SCS HB 2180 -- MAIL SENT BY STATE DEPARTMENTS

This bill allows the Department of Revenue to choose to mail any document by first class mail to the intended recipient's last known address in lieu of certified mail or registered mail. The delivery of a document using email, an encrypted electronic message, or both can also satisfy any obligation of the Department to send the document by certified mail, registered mail, or any other method.

The bill provides that, in any action before the Administrative Hearing Commission or a court, the Department bears the burden of proving the date any document was sent to a taxpayer's last known address. The period of time within which a taxpayer may appeal or respond to the notice will begin on the date the document is sent. This will not apply if the taxpayer fails to update the Department with a new address within 30 days of a change of address.

This bill removes a requirement that notices of assessments by the Executive Director of the Ethics Commission be sent by mail or registered mail.

Currently, a notice of deficiency from the Department must be sent via certified or registered mail. This bill allows the Department to send the notice of deficiency by first-class mail or electronically at the taxpayer's request.

The bill removes a requirement that any notice sent to an applicant or recipient of the blind pension fund must be sent by certified mail. Instead, the bill allows the notice to be sent by mail delivered by the United States Postal Service, except that, for any notice of adverse actions, as specified in the bill, the notice must also be sent by certified mail delivered by the USPS at the applicant's or recipient's address of record.