

TBA Tax Law Section

Instructions for Monitoring and Commenting on Pending Legislation

The Executive Council of the Tax Section provides Tax Section members with an opportunity to make tax related comments on proposed legislation.

Although you are free to limit your comments simply to whether you support or oppose a particular bill, you are encouraged to provide detailed comments. Please limit your comments to those related to federal, state and local taxation. Tax related technical corrections are particularly encouraged.

The Legislative Sub-Committee will compile comments and present them, along with a summary of the comments to the Executive Committee of the TBA for further action.

The Tax Section will post some tax related bills on the Tax Section listserv as they come to our attention. You will find a complete listing of all legislation being tracked by the TBA at http://www.tba.org/tba_legismain.html. You may also follow all pending bills at the Legislature at: <http://www.legislature.state.tn.us/>.

The Tax Section will also provide a means by which its members may propose legislative initiatives to be supported by the TBA. Any proposal should be tax related. In submitting a proposal, please use the "**Format for Legislative Initiative**" set forth below and provide a description of the proposed legislation, the purpose of the proposed legislation, and the fiscal impact of the proposed legislation.

You may submit your comments and legislative proposals by emailing Christy Gibson, Sections/Committees Coordinator, at cgibson@tnbar.org.

Thank you for participating in the Tax Section of the TBA and we look forward to your comments.

Format For Legislative Initiative

TO: Executive Council of TBA Tax Section

FROM: _____

DATE: _____

RE: _____
(Title or brief caption of the subject matter of your legislative proposal and code sections involved).

It is important that you be as detailed and specific as possible in explaining the reasons for your legislative proposal. This report should include the following information:

DIGEST: A very brief description of what the legislation would do.

PURPOSE: Why is this legislation necessary or desirable? Answer all three of the following questions - for multi-part proposals, answer all three questions for each part:

- 1) What is the state of existing law (statutory and/or case law) on the issue?

- 2) What is the problem with the existing law?

- 3) How does this proposal remedy the problem?

ILLUSTRATIONS: Give at least one specific example, preferably drawn from real life, of how this proposal would solve the problem described above.

DOCUMENTATION: Does documentary evidence (e.g. studies, reports, statistics or facts) exist to support your conclusion that there is a problem? If so, please list.

HISTORY: Has a similar bill been introduced either this session or during a previous legislative session? If yes, please identify the bill, the legislative session, the bill's disposition, and include any bill analyses related to the prior legislation.

PENDING LITIGATION: List any pending litigation of which you are aware which would be impacted by this legislation if enacted.

LIKELY SUPPORT & OPPOSITION: Which major interest groups, organizations, professional associations, governmental agencies, key lawmakers, individual attorneys, etc., are likely to support this proposal? Which are likely to oppose it? Why? What arguments will be made against it?

Support:

Why?

Oppose:

Why? Include possible arguments in opposition.

FISCAL IMPACT: How much will it cost? How will these costs be funded?

GERMANENESS: Briefly explain how the matter requires the special knowledge, training, experience or technical expertise of the Tax Section.

TEXT OF PROPOSAL: Attach the text of the proposal, indicating changes from existing law in *italicized type* (for additions) or *strikeout type* (for deletions).

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