

House File 680 - Introduced

HOUSE FILE 680
BY CROKEN

A BILL FOR

- 1 An Act relating to assessment and refund denial notices furnished
- 2 to taxpayers by the department of revenue.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 421.60, subsection 2, paragraph b, Code
2 2025, is amended to read as follows:

3 b. The department shall furnish to the taxpayer, before or
4 at the time of issuing a notice of assessment or denial of
5 a refund claim, an a detailed explanation of the reasons for
6 the assessment or refund denial. ~~An inadequate explanation~~
7 ~~shall not invalidate the notice.~~ For purposes of this section,
8 an explanation by the department shall be ~~sufficient where~~
9 insufficient if only the amount of tax, interest, and penalty is
10 stated together with an attachment setting forth the computation
11 of the tax by the department.

12 EXPLANATION

13 The inclusion of this explanation does not constitute agreement with
14 the explanation's substance by the members of the general assembly.

15 This bill relates to the assessment and refund denial notices
16 furnished to taxpayers by the department of revenue.

17 The bill amends Code section 421.60(2)(b) by specifying the
18 department of revenue shall furnish a detailed explanation of
19 the reasons for an assessment or refund denial notice, and
20 provides that an explanation by the department with the amount of
21 tax, interest, and penalty stated together with the computations
22 is insufficient notice. The bill also strikes a provision
23 specifying an inadequate explanation of an assessment or refund
24 denial notice does not invalidate the notice. The consequences
25 for failure to provide adequate notice by the department are
26 found in Code section 421.60(2)(c).