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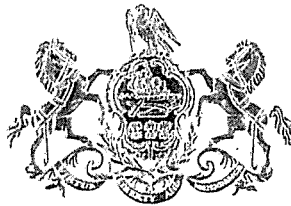
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September 4, 2012

TO: All Senators

FROM: Senator John R. Gordner

Handwritten initials 'JRG' in black ink.

SUBJECT: Co-Sponsorship of Legislation

In the near future, I will be introducing legislation to establish an outer limit of 10 years for action by tax officers or political subdivisions to collect unpaid earned income taxes (EIT).

Current state law contains a limit of 3 years to take action to collect EIT in most cases. The limit is increased to 6 years if the EIT is found to be understated by at least 25%. However, the limits do not apply in cases of fraud or if there is a question of whether one has filed a return. Essentially, one could be required to provide proof of EIT payment at **any** time in the future.

A constituent of mine was recently asked to provide proof (within 30 days) that he paid EIT for the years of 1991 through 1994 by a company that had just taken over tax collection duties in his county of residence. He believes that he paid the EIT for that period, but no longer has the necessary records to prove it. This has created a nightmare of a situation for him.

The Internal Revenue Service recommendation is for one to maintain his/her tax documentation for the previous 7 years. Looking back 18 to 21 years is well beyond any reasonable timeframe for maintaining these records. No one should have the burden of attempting to come up with documentation from so far in the past. Therefore, I am introducing legislation to eliminate the open-ended nature of our state law and place an outer limit of 10 years in all cases. My bill will not change the existing language that establishes the 3 and 6 year limits described above.

Please contact my office at 787-8928 if you wish to cosponsor this legislation.