

A horizontal banner image with a grid overlay. It contains several panels: a scale of justice, a person's face, a computer keyboard, and a gavel.

JONES DAY  
**COMMENTARY**

## TEXAS COMPTROLLER TRANSFERS ADMINISTRATIVE TAX HEARING PROCESS TO INDEPENDENT AGENCY

On January 9, 2007, Texas Comptroller Combs announced that she has transferred the administrative tax hearing process in Texas from the Comptroller's Office to the State Office of Administrative Hearings (SOAH). The Comptroller's Press Release is available at: <http://www.window.state.tx.us/news2007/070109soah.html>.

The transfer is intended to provide taxpayers with a fair and impartial administrative hearing. SOAH is an independent agency consisting of administrative law judges who hear contested cases under the Administrative Procedure Act. SOAH administrative law judges are not under the control of the Comptroller, a very positive difference from the previous tax hearing process.

Pending administrative tax hearings will likely be transitioned to SOAH. Comptroller hearings scheduled during January have been continued to future dates. Future tax hearings will be brought under the rather unique SOAH procedural rules. Judicial review and appeal following an adverse SOAH decision should be "de novo" in Travis County district court. Special attention should be paid to petitions and other pleadings due to be filed or other scheduled Texas tax administrative hearing actions during January 2007.

This is a very positive development for taxpayers. Jones Day has advocated making this change for years. Comptroller Combs should be applauded for her integrity and efforts.

## LAWYER CONTACTS

For further information, please contact your principal Firm representative or one of the lawyers listed below. General e-mail messages may be sent using our "Contact Us" form, which can be found at [www.jonesday.com](http://www.jonesday.com).

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