



Insights: Events

The Impact of State Administrative Procedure Acts on Informal DOR "Guidance"

Friday, May 3, 2024 -

Marriott Marquis Washington, DC

State Administrative Procedure Acts require Departments of Revenue to follow detailed and strict procedural rules before adopting regulations. Instead of adopting a regulation pursuant to the formal APA rulemaking process, many state DORs instead issue informal "guidance" such as notices, memos, bulletins and the like. This begs the question: at what point does this informal guidance cross the line and require a state DOR to follow APA rulemaking procedure in order to enforce the guidance? Using recent caselaw as examples, this session will explore where to draw that line.

Speakers:

Moderator: David Hughes – Kilpatrick Townsend & Stockton

Jamie Szal – Brann & Isaacson

Matthew Schaefer – Schaefer Law

Nancy Prosser – Multistate Tax Commission

Learning Objectives:

After attending the session, a participant will:

- Learn about the requirement of state Administrative Procedure Acts
- Understand when a state department of revenue is required to follow formal rule making procedure
- Learn about cases where a state department of revenue improperly failed to follow formal rule making procedure
- Hear about the challenges faced by states in following formal rule making procedure

Register [here](#).

Event Details

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Related People



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