

**Citizen Commission for Performance Measurement  
of Tax Preferences**

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**POLICY TITLE: Delegated Authority to Adjust  
Level of Reviews**

**POLICY NUMBER: 09-01**

Approved by Commission: October 16, 2009

Effective Date: October 16, 2009

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Tax Preferences being reviewed at the direction of the Citizen Commission for Performance Measurement of Tax Preferences ("Commission") are classified by size of fiscal impact, based on information from the Department of Revenue. When conducting tax preference reviews for the Commission, the Legislative Auditor has the delegated authority to adjust the level of review for a specific tax preference if additional information indicates the fiscal impact size is incorrect. The Legislative Auditor will notify the Commission of any adjustments prior to the completion of each year's reviews. The Commission will consider action to ratify any adjustments made by the Legislative Auditor at the next available Commission meeting.