

# CITIZEN COMMISSION FOR PERFORMANCE MEASUREMENT OF TAX PREFERENCES

## *Policies*

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### **Policy 06-01: Commission Meeting Attendance by Communication Equipment**

Approved by Commission: November 1, 2006  
Effective Date: November 1, 2006

Any commissioner may attend a meeting by means of conference telephone call or any other communications equipment that allows all persons participating in the meeting to speak to and hear all participants. However, in all instances at least three voting commissioners must be physically present at the public meeting. Participation by such means shall constitute presence at a meeting, and the telephone conferencing commissioner is eligible to vote.

If possible, commissioners desiring to attend a meeting by conference telephone call or any other communications equipment should notify the Chairman and JLARC staff at least five business days prior to the scheduled meeting.

### **Policy 07-01: Conflict of Interest**

Approved by Commission: January 19, 2007  
Effective Date: January 19, 2007

When a member of the Citizen Commission for Performance Measurement of Tax Preferences ("Commission") has an interest, directly or indirectly, in a tax preference the member shall disclose the interest prior to the Commission's discussion and votes to schedule a review or comment on the preference. The member's interest shall be noted in the Commission meeting minutes. After the disclosure of the interest the interested member may participate in discussions and any votes to schedule a review or comment on the preference.

### **Policy 09-01: Delegated Authority to Adjust Level of Reviews**

Approved by Commission: October 16, 2009  
Effective Date: October 16, 2009

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.

## Policy 16-01: Record Retention for Individual Commission Member's Meeting Materials

Approved by Commission: October 14, 2016

Effective Date: October 14, 2016

The State Government General Records Retention provides that individual Commission members' meeting materials including agendas, meeting packets, working notes, drafts and related correspondence and communications shall be retained until no longer needed for agency business and then be destroyed. (GS 09026).

Accordingly, the Commission determines:

1. The records that need to be retained for the business needs of the Commission are those documents which individual Commission members rely upon in the formulation of the Commission's adopted comments on annual tax preference reviews conducted by JLARC staff.
2. In order to satisfy the Commission's business need for these records, the records shall be retained by Commissioners until the adoption of the Commission's comments for each review cycle.