

Rule 0600-01-.07 would be amended by adding the following language as a new paragraphs (5): ~~and (6):~~

(5) All witnesses who testify shall disclose their employment or other financial relationship with either party or a person or entity representing a party in an appeal to the opposing party and the Board, Commission, or administrative judge. All witnesses receiving any compensation from either party or a person or entity representing a party in an appeal shall be subject to examination or cross-examination regarding such employment and the issue of possible bias, which may be addressed in a specific finding by the Board, Commission, or administrative judge.

~~If an agent is an employee of a person representing a party to an appeal and the agent serves as a witness for the party, then the agent shall disclose such employment to the opposing party and to the Board, Commission, or administrative judge. Such disclosure shall give rise to a rebuttable presumption of bias, which shall be addressed in a specific finding in a decision by the Board, Commission, or administrative judge. The presumption of bias may be rebutted by a preponderance of the evidence. This rule shall apply to any individual who holds a valid registration issued by the State Board of Equalization pursuant to T.C.A. § 67-5-1514(c)(2) who otherwise participates, assists, or acts on behalf of a party in any capacity before the Board, Commission, or administrative judge. This rule shall apply whether the agent appears individually, in conjunction with counsel, or in conjunction with another agent.~~

~~(6) As used in paragraph (5):~~

~~(a) an "agent" is deemed employed by the person representing a party to an appeal, even if the agent is otherwise an independent contractor, if the agent receives half or more of the agent's annual wages, salaries or business income for federal income tax purposes from the person or person's firm, or an affiliated group that includes the person; and~~

~~(b) "person" shall not apply to a corporation engaged in the business of evaluation of property which has registered with the Board in accordance with T.C.A. § 67-5-1514(c)(5).~~

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514