

CLASS TITLE: LEGAL OFFICER (TAXATION)

Class Code: 02991400

Pay Grade: 33A

EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To serve as Legal Officer for the Tax Administrator with responsibility for performing the work of a staff engaged in providing legal services and services for the Division of Taxation; to participate in the formation of overall policy and draft statements of such policies; to provide legal assistance to Section Chiefs of the Division of Taxation as required in the carrying out of their functions; and to do related work as required.

SUPERVISION RECEIVED: Works under the administrative direction of the Chief Legal Officer and the Tax Administrator with wide latitude for the use of independent legal judgement and initiative; work is reviewed by the Chief Legal Officer and the Tax Administrator for results obtained and conformance to established policies, provisions, of law, rules and regulations.

SUPERVISION EXERCISED: Usually none.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

As assigned, to serve as Legal Officer for the Division of Taxation with responsibility for performing the work of a staff engaged in providing legal advice and services for the Division.

To participate in the formulation of overall policy and draft statements of such policies.

To provide legal assistance to the Chiefs of Sections as required in the carrying out of their functions.

To be responsible for performing the work of the staff of the Legal Section engaged in:

Representing the Tax Administrator in hearings before administrative hearing officers;

Acting as assigned as hearing officer in administrative hearing matters, and preparing decisions therein;

Providing legal opinions to the Tax Administrator and staff of the Division.

Defending administrative appeals in the courts;

Prosecuting tax collection cases before the courts;

Forwarding to the Attorney General for prosecution of taxpayers and other individuals who have violated any section of the tax laws;

Preparing for the Tax Administrator draft material for proposed amendments to the tax laws or other acts administered by the Tax Division;

Drafting rules and regulations concerning rights and duties of taxpayers and others under the provisions of tax acts; development of manuals of precedents based on decision of appeal tribunals, courts and policy statements of the Tax Administrator for the guidance of all persons making decisions under such acts; preparing legal guides on specific matters for the personnel of the Division; examination and analysis of decisions of appeal for possible further appeal; and developing and planning a legislative program;

Participating in the formulation and effectuation of overall legal policy; being responsible for the planning and programming of divisional activity; and coordinating such activities with overall departmental activities.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A working knowledge of the provisions of the Rhode Island tax acts and of other acts administered by the Division; the ability to interpret the provisions of such acts and to prepare, or direct the preparation of, briefs and rulings and miscellaneous legal documents; the ability to draft

rules and regulations having the force and effect of law, consistent with the purpose and provisions of these acts; the ability to exercise independent judgement in making decisions in unusual cases involving legal matters; the ability to plan, organize, coordinate, and direct the work of a staff of workers including attorneys engaged in handling department matters of a legal nature; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from an accredited Law School; and

Experience: Such as may have been gained through: employment or practice in a responsible capacity involving the examination, development and adjudication of tax claims or matters of a similar nature authorized by law, and involving the interpretation of law and application of pertinent laws, rules and regulations, decisions, or policies.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

SPECIAL REQUIREMENT: Applicant must be a member of the Rhode Island Bar and must maintain such membership as a condition of employment.

Class Revised: December 22, 1985

Editorial Review: 3/15/03