

RESOLUTION NUMBER R-284111

ADOPTED ON JUNE 20, 1994

WHEREAS, H.R. 3261 clarifies that the burden of proof, in a case alleging tax fraud against a person, shall be upon the Internal Revenue Service and not the person so charged; and

WHEREAS, H.R. 3261 seeks also to make all Internal Revenue Service employees personally liable for costs of litigation, in cases where their conduct against the prevailing party has been determined by the court to be arbitrary, capricious or malicious; and

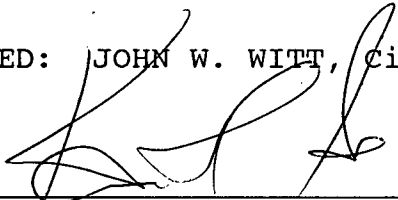
WHEREAS, H.R. 3261 would raise the limit on a person's recovery of damages in litigation against the Internal Revenue Service, from \$100,000 to \$1,000,000; and

WHEREAS, by its provisions H.R. 3261 seeks to protect persons against unfair and unjust abuses of power by the Internal Revenue Service and its employees; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that this Council hereby directs the Intergovernmental Relations

Department to return to Council with specific recommendations regarding the City's position on each main component of H.R. 3261.

APPROVED: JOHN W. WITT, City Attorney

By   
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Kenneth K. So  
Chief Deputy City Attorney

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