

WSR 24-15-135
PREPROPOSAL STATEMENT OF INQUIRY
BOARD OF TAX APPEALS
[Filed July 23, 2024, 3:46 p.m.]

Subject of Possible Rule Making: Administrative and process rules regarding the appeals process at the board of tax appeals (BOTA): WAC 456-09-230, clarification regarding contacting administrative staff and the executive director; 456-09-550, remove requirement for prior approval for reply briefs; 456-09-555, remove requirement for proposed order and allow provisions for faster response time frame for responses to emergency motions; 456-09-560, remove language regarding a party's first request for continuance; 456-09-745, section (1) change party to appellant; and 456-09-749, add language to clarify procedure when the respondent has the burden of proof.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 2.03.170 [82.03.170].

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: These are meant to clarify and/or simplify the appeals process.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Updating rule internally; and BOTA will solicit comments from stakeholders. Affected stakeholders will also have an opportunity to submit comments on the proposed rules during the public comment period and will be able to present oral testimony at the public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Ross Petersen, P.O. Box 40915, Olympia, WA 98504, phone 360-753-5446, fax 360-586-9020, email bta@bta.wa.gov, website <https://bta.wa.gov/>.

June 23, 2024
Claire Hesselholt
Chair