

WSR 21-22-058

PROPOSED RULES

BOARD OF TAX APPEALS

[Filed October 28, 2021, 2:50 p.m.]

Original Notice.

Preproposal statement of inquiry was filed as WSR 21-17 [21-17-075].

Title of Rule and Other Identifying Information: Chapter 456-11 WAC, Hearings—Practice and procedure.

Hearing Location(s): On December 10, 2021, at 10:00 a.m., electronic meeting via Teams, information on agency website.

Date of Intended Adoption: December 31, 2021.

Submit Written Comments to: Keri Lamb, 360-586-9020, email bta@bta.wa.gov, fax 360-586-9020, by hearing date minus seven calendar days.

Assistance for Persons with Disabilities: Contact Keri Lamb, phone 360-753-5446, fax 360-586-9020, TTY 360-753-5446, email bta@bta.wa.gov, by hearing date minus seven calendar days.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this change is to remove the one provision in this section, and move it to chapter 456-09 WAC (formal hearings), and chapter 456-10 WAC (informal hearings), for clarity in the hearings process. As such, no effects are anticipated.

Reasons Supporting Proposal: See above.

Statutory Authority for Adoption: RCW 82.03.170.

Statute Being Implemented: None.

Rule is not necessitated by federal law, federal or state court decision.

Agency Comments or Recommendations, if any, as to Statutory Language, Implementation, Enforcement, and Fiscal Matters: The board itself has drafted the proposed changes, and therefore recommends them in full. The board implements and enforces its own rules, so the proposed changes have no fiscal impact.

Name of Proponent: Washington state board of tax appeals, governmental.

Name of Agency Personnel Responsible for Drafting: Andrea Vingo, Board of Tax Appeals, 360-753-5446; Implementation and Enforcement: Board of Tax Appeals, 360-753-5446.

A school district fiscal impact statement is not required under RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328.

This rule proposal, or portions of the proposal, is exempt from requirements of the Regulatory Fairness Act because the proposal:

Is exempt under RCW 19.85.025(3) as the rules only correct typographical errors, make address or name changes, or clarify language of a rule without changing its effect.

The proposed rule does not impose more-than-minor costs on businesses. Following is a summary of the agency's analysis showing how costs were calculated. No changes in the board's administrative process.

October 4, 2021  
Andrea Vingo  
Tax Referee

OTS-3407.1

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 456-11-015          Record evidence.