

WSR 22-05-051

PERMANENT RULES

BOARD OF TAX APPEALS

[Filed February 9, 2022, 10:08 a.m., effective March 12, 2022]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The purpose of these changes is to clarify statutory language, simplify the calculation of deadlines, and streamline the formal hearings process.

Citation of Rules Affected by this Order: New WAC 456-09-551, 456-09-557, 456-09-743 and 456-09-763; repealing WAC 456-09-120, 456-09-130, 456-09-140, 456-09-215, 456-09-330, 456-09-762 and 456-09-970; and amending WAC 456-09-001, 456-09-010, 456-09-110, 456-09-210, 456-09-220, 456-09-230, 456-09-300, 456-09-310, 456-09-315, 456-09-325, 456-09-335, 456-09-340, 456-09-345, 456-09-510, 456-09-520, 456-09-530, 456-09-540, 456-09-545, 456-09-550, 456-09-552, 456-09-555, 456-09-560, 456-09-565, 456-09-570, 456-09-575, 456-09-740, 456-09-742, 456-09-745, 456-09-750, 456-09-755, 456-09-765, 456-09-910, 456-09-915, 456-09-920, 456-09-930, 456-09-955, and 456-09-960.

Statutory Authority for Adoption: RCW 82.03.170.

Adopted under notice filed as WSR 21-24-067 on November 30, 2021.

Changes Other than Editing from Proposed to Adopted Version: WAC 456-09-300, reincorporate 30-day timeline to acknowledge receipt of notice of appeal; WAC 456-09-335, remove requirement for responses to a notice of appeal in excise tax cases; WAC 456-09-550, added subsection for time in which to file responses and response briefs; WAC 456-09-555, prohibiting replies without prior written permission; and WAC 456-09-743, process of hearing allowing for rebuttal argument.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 4, Amended 37, Repealed 7.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 4, Amended 37, Repealed 3.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: February 9, 2022.

Andrea Vingo
Member

Reviser's note: The material contained in this filing exceeded the page-count limitations of WAC 1-21-040 for appearance in this issue of the Register. It will appear in the 22-07 issue of the Register.