



PROPOSED RULE MAKING

CR-102 (December 2017) (Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency: BOARD OF TAX APPEALS

Original Notice

Supplemental Notice to WSR _____

Continuance of WSR _____

Preproposal Statement of Inquiry was filed as WSR 21-17-076 ; or

Expedited Rule Making--Proposed notice was filed as WSR _____; or

Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or

Proposal is exempt under RCW _____.

Title of rule and other identifying information: (describe subject) WAC ch. 456-09 FORMAL HEARINGS-PRACTICE AND PROCEDURE

Hearing location(s):

Date: **Time:** **Location:** (be specific) **Comment:**

Date:	Time:	Location:	Comment:
January 7, 2022	10:00 AM	Electronic Meeting via Teams information on agency website	

Date of intended adoption: December 31, 2021 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: Keri Lamb

Address: 360-586-9020

Email: bta@bta.wa.gov

Fax: 360-586-9020

Other:

By (date) December 30, 2021

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

Other:

By (date) December 30, 2021

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The purpose of these changes is to clarify statutory language, simplify the calculation of deadlines, and streamline the formal hearings process.

Reasons supporting proposal: See above

Statutory authority for adoption: RCW 82.03.170

Statute being implemented: RCW 34.05; WAC 10-08

Is rule necessary because of a:

Federal Law? Yes No
Federal Court Decision? Yes No
State Court Decision? Yes No

If yes, CITATION:

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: (person or organization) Washington State Board of Tax Appeals Private
 Public
 Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting:	Andrea Vingo	Board of Tax Appeals	(360) 753-5446
Implementation:	Board of Tax Appeals	Board of Tax Appeals	(360) 753-5446
Enforcement:	Board of Tax Appeals	Board of Tax Appeals	(360) 753-5446

Is a school district fiscal impact statement required under RCW 28A.305.135? Yes No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

Name:
Address:
Phone:
Fax:
TTY:
Email:
Other:

Is a cost-benefit analysis required under RCW 34.05.328?

Yes: A preliminary cost-benefit analysis may be obtained by contacting:
Name:
Address:
Phone:
Fax:
TTY:
Email:
Other:

No: Please explain: Changes have no fiscal impact

Regulatory Fairness Act Cost Considerations for a Small Business Economic Impact Statement:

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see chapter 19.85 RCW). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.061 because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by RCW 34.05.313 before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of RCW 15.65.570(2) because it was adopted by a referendum.

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.025(3). Check all that apply:

- RCW 34.05.310 (4)(b) (Internal government operations)
- RCW 34.05.310 (4)(c) (Incorporation by reference)
- RCW 34.05.310 (4)(d) (Correct or clarify language)
- RCW 34.05.310 (4)(e) (Dictated by statute)
- RCW 34.05.310 (4)(f) (Set or adjust fees)
- RCW 34.05.310 (4)(g) ((i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit)

This rule proposal, or portions of the proposal, is exempt under RCW _____.

Explanation of exemptions, if necessary:

COMPLETE THIS SECTION ONLY IF NO EXEMPTION APPLIES

If the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

- No Briefly summarize the agency's analysis showing how costs were calculated. No substantive changes in the Board's administrative process
- Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses, and a small business economic impact statement is required. Insert statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

- Name:
- Address:
- Phone:
- Fax:
- TTY:
- Email:
- Other:

Date: November 29, 2021

Name: Andrea Vingo

Title: Tax Referee, Board of Tax Appeals

Signature:



ANDREA VINGO, Member