



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: February 09, 2022

TIME: 10:08 AM

WSR 22-05-051

Agency: BOARD OF TAX APPEALS

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
 - No
- If Yes, explain:

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: 456-09-551, 557, 743, and 763
 Repealed: 456-09-120, 130, 140, 215, 330, 762, and 970
 Amended: 456-09-001,010,110,210,220,230,300,310,315,325,335,340,345,510,520,530,540,545,550,552,555,560,565,570,575,740,742,745,750,755,765,910,915,920,930,955, and 960
 Suspended: NONE

Statutory authority for adoption: RCW 82.03.170

Other authority: NONE

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 21-24-067 on 11/30/21 (date).
 Describe any changes other than editing from proposed to adopted version:
 300 – reincorporate 30-day timeline to acknowledge receipt of notice of appeal
 335-rmove requirement for responses to a notice of appeal in excise tax cases
 550-added subsection for time in which to file responses and response briefs
 555-prohobiting replies without prior written permission
 743-process of hearing allowing for rebuttal argument

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

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

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

The number of sections adopted at the request of a nongovernmental entity:

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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The number of sections adopted on the agency's own initiative:


New	<u>4</u>	Amended	<u>37</u>	Repealed	7
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	<u>4</u>	Amended	<u>37</u>	Repealed	<u>3</u>
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The number of sections adopted using:

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

Date Adopted: 02/09/22	Signature:  _____ ANDREA VINGO, Member
Name: ANDREA VINGO	
Title: MEMBER	