



PREPROPOSAL STATEMENT OF INQUIRY

**CR-101 (October 2017)
(Implements RCW 34.05.310)**

Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: July 23, 2024

TIME: 3:46 PM

WSR 24-15-135

Agency: Board of Tax Appeals

Subject of possible rule making: Administrative and process rules regarding the appeals process at the Board of Tax Appeals in:

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 timeframe 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.

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

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

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

Negotiated rule making

Pilot rule making

Agency study

Other (describe) Updating rule internally and agency 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:

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(If necessary)

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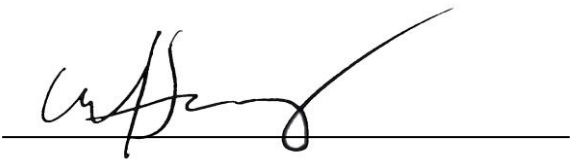
TTY:

Email:

Web site:

Other:

Additional comments:

Date: June 23, 2024	Signature: 
Name: Claire Hesselholt	
Title: Chair of the Board	