

## **California Code of Regulations**

### ***Title 18. Public Revenues***

#### ***Division 2.3 State Board of Equalization–Contribution Disclosure***

##### **7003. Adjudicatory Proceedings Pending Before the Board Under Government Code Section 15626.**

(a) For purposes of Government Code Section 15626, an “adjudicatory proceeding pending before the board” means any matter pertaining to an issued assessment of tax or fee or refund of tax or fee to a taxpayer or feepayer that has been scheduled and appears as an item on a meeting notice of the board, as required by Government Code Section 11125, as a contested matter for administrative hearing before the board.

(b) A non-appearance agenda item is not considered an adjudicatory proceeding unless the matter has previously appeared on the calendar as a contested matter, or has been removed from the non-appearance agenda for separate discussion and vote, or the agenda item is one about which the member has previously contacted the board staff or a party. A matter which has previously been submitted on the record without an appearance by the taxpayer or taxpayer’s representative and without Board discussion of the matter is a non-appearance matter.

(1) The term “removed from the non-appearance agenda for separate discussion and vote” are those agenda items which have been removed from the non-appearance calendar and which have been the subject of a discussion or vote by the Board. It does not include items about which a Board Member raises a procedural question, or a question concerning whether the requirements of Government Code Section 15626 have been met.

(2) The term “contacted the board staff or a party” does not include procedural inquiries by a Board Member or a party, including, but not limited to, inquiries concerning:

(A) when a case will be scheduled for Board consideration or decision;

(B) the status of a particular case;

(C) whether the requirements of Government Code Section 15626 have been met.

(3) The term “contacted the board staff or a party” means and includes any substantive inquiries from a Board Member and/or his or her staff to the board staff. Substantive inquiries include inquiries which are not procedural inquiries and which request information or discussion of legal issues, staff positions, staff or taxpayer theories or other substantive issues concerning a matter on a non-appearance agenda.

(c) Assessments pursuant to Section 19 of Article XIII of the California Constitution are not considered adjudicatory proceedings under Government Code Section 15626.

(d) Rate setting functions fixed or set by the board, including, but not limited to, rates set pursuant to Revenue and Taxation Code Sections 12202.1, 30123, 38115, and 41031, and Health and Safety Code Sections 25205.3, 25205.4, 25205.5, 25205.7, 25205.9, 25174.2 and 25343 are not considered adjudicatory proceedings under Government Code Section 15626.

(e) Administrative hearings for consideration and adoption of rules and regulations are not considered adjudicatory proceedings under Government Code Section 15626.

(f) A petition for rehearing is not an adjudicatory item unless removed for separate discussion and vote or the agenda item is one about which the member has contacted board staff or a party.