

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 1: APPLICATION OF CHAPTER 2

5200. APPLICATION OF CHAPTER 2.

This chapter applies to appeals filed with the Board under the:

- (a) Sales and Use Tax Law (pt. 1 of div. 2 of the Rev. & Tax. Code).
- (b) Motor Vehicle Fuel Tax Law (pt. 2 of div. 2 of the Rev. & Tax. Code).
- (c) Use Fuel Tax Law (pt. 3 of div. 2 of the Rev. & Tax. Code).
- (d) Tax on Insurers Law (pt. 7 of div. 2 of the Rev. & Tax. Code).
- (e) Cigarette and Tobacco Products Tax Law (pt. 13 of div. 2 of the Rev. & Tax. Code).
- (f) Alcoholic Beverage Tax Law (pt. 14 of div. 2 of the Rev. & Tax. Code).
- (g) Timber Yield Tax Law (pt. 18.5 of div. 2 of the Rev. & Tax. Code).
- (h) Energy Resources Surcharge Law (pt. 19 of div. 2 of the Rev. & Tax. Code).
- (i) Emergency Telephone Users Surcharge Law (pt. 20 of div. 2 of the Rev. & Tax. Code).
- (j) Hazardous Substances Tax Law, which is also applicable to the Childhood Lead Poisoning Prevention Fee and Occupational Lead Poisoning Prevention Fee (pt. 22 of div. 2 of the Rev. & Tax. Code).
- (k) Integrated Waste Management Fee Law (pt. 23 of div. 2 of the Rev. & Tax. Code).
- (l) Oil Spill Response, Prevention, and Administration Fees Law (pt. 24 of div. 2 of the Rev. & Tax. Code).
- (m) Underground Storage Tank Maintenance Fee Law (pt. 26 of div. 2 of the Rev. & Tax. Code).
- (n) Fee Collection Procedures Law (pt. 30 of div. 2 of the Rev. & Tax. Code).
- (o) Diesel Fuel Tax Law (pt. 31 of div. 2 of the Rev. & Tax. Code).

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6561, 6814, 6902, 7710, 8128, 8851, 9152, 12428, 12978, 30261, 30362, 32301, 32402, 38441, 38602, 40091, 40112, 41085, 41101, 43301, 43452, 45301, 45652, 46351, 46502, 50114, 50140, 55081, 55222, 60350 and 60522, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments deleted "and Definitions" from the title of the regulation; replaced "petitions for redetermination, administrative protests, applications for administrative hearings, claims for refund, and requests for relief" with "appeals" at the beginning of the regulation's text; replaced the citations to the laws referred to in subdivisions (a) through (o) with parenthetical citations to the same laws; and deleted the sentences at the end of the regulation, which provided that "The definitions in sections 5511 and 5512 of this division apply to this chapter. Where section 5511 conflicts with this chapter, this chapter controls."