

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 2C: CONTESTING A JEOPARDY DETERMINATION

5224. REVIEW OF PETITION FOR REDETERMINATION OF JEOPARDY DETERMINATION.

(a) A petition for redetermination of a jeopardy determination may raise any objections the taxpayer has to the notice of jeopardy determination, including objections to the appropriateness of issuing the notice of jeopardy determination.

(b) The administrative review of a petition for redetermination of a jeopardy determination follows the same procedures applicable to the review of other petitions for redetermination under article 2A of this chapter and will be done promptly.

(c) The scope of the Board's review of a petition for redetermination of a jeopardy determination issued under the Hazardous Substances Tax Law, Covered Electronic Waste Recycling Fee, or Water Rights Fee Law is limited as provided in sections 5215, 5215.4, and 5215.6, respectively.

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 6538, 7700, 8828, 30243, 32312, 38433, 43351, 45352, 46302, 50120.2, 55102 and 60332, 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 replaced "petitioner" with "taxpayer" in subdivision (a); replaced "A" with "The scope of the Board's review of a" at the beginning of subdivision (c); deleted "or" and inserted a comma after "Hazardous Substances Tax Law" in subdivision (c); replaced "will be reviewed in accordance with" with ", or Water Rights Fee Law is limited as provided in" in subdivision (c); deleted "and" and inserted a comma after "5215" and inserted "and 5215.6," after "5215.4," in subdivision (c).