

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1703

Title: *Interest and Penalties*

Preparation: Scott Claremon

Legal Contact: Scott Claremon

The State Board of Equalization proposes to clarify the Board's long-standing policy that a negligence penalty should not generally be imposed on a deficiency determined in a taxpayer's first audit.

History of Proposed Regulation:

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| February 2, 2017 | Submitted to Office of Administrative Law for Approval |
| October 25, 2016 | Board Approved Regulation (Vote 5-0) |
| October 25, 2016 | Public Hearing |
| September 9, 2016 | OAL publication date; 45-day public comment period begins; Interested Parties mailing |
| August 30, 2016 | Notice to OAL |
| March 30, 2016 | Business Tax Committee, Board Authorized Publication (Vote 5-0) |

Sponsor: NA

Support: NA

Oppose: NA