

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 4903

Title: **1004, Innocent Spouse or Registered Domestic Partner Relief from Liability**
1032, Innocent Spouse or Registered Domestic Partner Relief from Liability
1124.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
1249, Innocent Spouse or Registered Domestic Partner Relief from Liability
1336, Innocent Spouse or Registered Domestic Partner Relief from Liability
1422.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
2251, Innocent Spouse or Registered Domestic Partner Relief from Liability
2303.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
2433, Innocent Spouse or Registered Domestic Partner Relief from Liability
2571, Innocent Spouse or Registered Domestic Partner Relief from Liability
3022, Innocent Spouse or Registered Domestic Partner Relief from Liability
3302.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
3502.1, Innocent Spouse or Registered Domestic Partner Relief from Liability
4106, Innocent Spouse or Registered Domestic Partner Relief from Liability
4903, Innocent Spouse or Registered Domestic Partner Relief from Liability

Preparation: Brad Heller

Legal Contact: Brad Heller

The regulatory action is necessary to specify the application of the applicable special tax and fee laws to claims for innocent spouse and other equitable relief and is a clarification of existing law

History of Proposed Regulation:

April 7, 2010	Final Statement of Reasons, Submitted to Office of Administrative Law
March 23, 2010	Board adopted amendments to regulation (Vote 5-0)
March 23, 2010	Public hearing
March 8, 2010	45-day public comment period ends
January 22, 2010	OAL publication date; 45-day public comment period begins; IP mailing
January 11 2010	Notice to OAL
November 17, 2009	Business Tax Committee, Board Authorized Publication (Vote 5 -0)

Sponsor: NA

Support: NA

Oppose: NA