

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 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

5215. SCOPE OF PETITIONS FOR REDETERMINATION FILED UNDER HAZARDOUS SUBSTANCES TAX LAW.

(a) Hazardous or Extremely Hazardous Waste. A petition for redetermination filed under Revenue and Taxation Code section 43301 will be acknowledged. However, no determination will be made as to whether any substance is a hazardous or extremely hazardous waste. A petition for redetermination based upon such grounds will be forwarded to the Director of the California Department of Toxic Substances Control for determination in accordance with Revenue and Taxation Code section 43301, and may not be considered until after the Director of the California Department of Toxic Substances Control has made his or her determination.

(b) Childhood Lead Poisoning Prevention Fee.

(1) A petition for redetermination of the Childhood Lead Poisoning Prevention Fee may be founded upon any grounds, including such grounds as:

(A) The taxpayer's industry did not contribute in any manner to environmental lead contamination;

(B) The taxpayer's lead or lead containing product does not currently or did not historically result in quantifiable persistent lead contamination; or

(C) The amount of the fee assessed does not reflect the taxpayer's market share or is incorrectly computed.

(2) A petition founded upon grounds described in subparagraphs (A), (B), or (C) of paragraph (1) will not be acted upon until after the California Department of Public Health has acted upon the taxpayer's application for exemption from or reassessment of the fee. Applications for exemption must be submitted to the California Department of Public Health in the manner provided in California Code of Regulations, title 17, section 33040. Applications for reassessment must be submitted to the California Department of Public Health in the manner provided in California Code of Regulations, title 17, section 33050.

Note: Authority cited: Section 15606, Government Code; and Section 43501, Revenue and Taxation Code. Reference: Section 43301, Revenue and Taxation Code; and Section 105310, Health and Safety 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 changed "All petitions" to "A petition" at the beginning of the first sentence in subdivision (a); inserted "the California Department of" before both references to "Toxic Substances Control" in subdivision (a); replaced "petitioner's" with "taxpayer's" in subdivision (b)(1)(A), (B), and (C), and (2); replaced "State Director of Health Services" with "California Department of Public Health" and deleted "the fee" from between "from" and "or" in the first sentence in subdivision (b)(2); replaced "should" with "must" in the second and third sentences in subdivision (b)(2); replaced "State Department of Health Care Services" with "California Department of Public Health" in the second sentence in subdivision (b)(2); replaced "State Department of Health Services" with "California Department of Public Health" in the third sentence in subdivision (b)(2); and deleted citations to Revenue and Taxation Code sections that are not in the Hazardous Substances Tax Law from the regulation's authority note.

