

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 3: CLAIMS FOR REFUND

5232.6. REQUIREMENTS FOR CLAIMS FOR REFUND REGARDING LOST, UNMARKETABLE OR CONDEMNED ALCOHOLIC BEVERAGES.

A claim for refund based upon the grounds provided for in Revenue and Taxation Code section 32407 must satisfy the requirements of California Code of Regulations, title 18, section 2553.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 32451.

Reference: Revenue and Taxation Code section 32407.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.