

## 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 5: General Board Hearing Procedures<sup>1</sup>**

### Article 1: Application of Chapter and Definitions

#### 5510. GENERAL APPLICATION OF CHAPTER 5.

(a) This chapter applies to appeals submitted to the Board for decision under any of the following laws:

- (1) Administration of Franchise and Income Tax Laws (Rev. & Tax. Code, §§ 18401-19802).
- (2) Alcoholic Beverage Tax Law (Cal. Const., art. XX, § 22; Rev. & Tax. Code, §§ 32001-32557).
- (3) California Tire Fee (Pub. Resources Code, §§ 42860-42895).
- (4) Cigarette and Tobacco Products Tax Law (Cal. Const., art. XIII B, § 12; Health & Saf. Code, §§ 104555-104558; Rev. & Tax Code, §§ 30001-30482).
- (5) Diesel Fuel Tax Law (Rev. & Tax. Code, §§ 9401-9433 & 60001-60708).
- (6) Emergency Telephone Users Surcharge Law (Rev. & Tax. Code, §§ 41001-41176).
- (7) Energy Resources Surcharge Law (Rev. & Tax. Code, §§ 40001-40216).
- (8) Fee Collection Procedures Law (Rev. & Tax. Code, §§ 55001-55381).
- (9) Hazardous Substances Tax Law (Rev. & Tax. Code, §§ 43001-43651), which is applicable to the Childhood Lead Poisoning Prevention Fee (Health & Saf. Code, §§ 105275-105310) and Occupational Lead Poisoning Prevention Fee (Health & Saf. Code, §§ 105175-105197).
- (10) Integrated Waste Management Fee Law (Pub. Resources Code, §§ 40000-40201, 44001-44006, 48000-48008; Rev. & Tax. Code, §§ 45001-45984).
- (11) Marine Invasive Species Fee Collection Law (Pub. Resources Code, §§ 71200-71271; Rev. & Tax. Code, §§ 44000-44008).
- (12) Motor Vehicle Fuel Tax Law (Cal. Const., art. XIX, §§ 1-9; Rev. & Tax. Code, §§ 7301-8526).
- (13) Natural Gas Surcharge Law (Pub. Util. Code, §§ 890-900).
- (14) Oil Spill Response, Prevention, and Administration Fees Law (Gov. Code, §§ 8670.1-8670.51.1; Rev. & Tax. Code, §§ 46001-46751).
- (15) Private Railroad Car Tax (Cal. Const., art. XIII, § 19; Rev. & Tax. Code, §§ 11201-11702).
- (16) Publicly Owned Property (Cal. Const., art. XIII, § 11, subd. (g); Rev. & Tax. Code, §§ 1840 & 1841).
- (17) Sales and Use Tax Law, Bradley-Burns Uniform Sales and Use Tax Law, and Transactions and Use Tax Law (Rev. & Tax. Code, §§ 6001-7176, 7200-7226, 7251-7279.6, respectively).
- (18) Senior Citizens Homeowners and Renters Property Tax Assistance Law (Rev. & Tax. Code, §§ 20501-20646).

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).

(19) State-Assessed Property (Cal. Const., art. XIII, § 19; Rev. & Tax. Code, §§ 721-868, 4876-4880, 5011-5014).

(20) Tax on Insurers Law (Cal. Const., art. XIII, § 28; Rev. & Tax. Code, § 12001-13170).

(21) Timber Yield Tax (Rev. & Tax. Code, §§ 423.5, 431-437, 38101-38908).

(22) Underground Storage Tank Maintenance Fee (Health & Saf. Code, §§ 25280-25299.99.3; Rev. & Tax. Code, §§ 50101-50162).

(23) Use Fuel Tax (Rev. & Tax. Code, §§ 8601-9433).

(24) Welfare Exemption (Cal. Const., art. XIII, § 4, subd. (b); Rev. & Tax. Code, §§ 214-214.15, 254.5-254.6, 270-272).

(b) This chapter sets forth rules of general application for all appeals submitted to the Board for decision under the laws listed in subdivision (a) of this section. Where the procedure for a specific law differs from the general rule, the more specific procedure will be provided or cross-referenced.

(c) The rules and procedures in chapter 4 (commencing with section 5410) apply to appeals from the actions of the Franchise Tax Board. To the extent that provisions in this chapter conflict with chapter 4, the provisions of chapter 4 control.

(d) To the extent that provisions in this chapter conflict with the International Fuel Tax Agreement, the provisions of the International Fuel Tax Agreement control.

Note: Authority cited: Article XIII, Section 11, California Constitution; Sections 15606 and 15640, Government Code; and Sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Article XIII, Section 11, California Constitution; Sections 15606 and 15640, Government Code; and Sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, 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 inserted "appeals submitted to the" and replaced "hearings" with "for decision" in the first line of subdivision (a); deleted subdivision (a)(4) regarding the Childhood Lead Poisoning Prevention Fee, renumbered subdivision (a)(5) through (8), as subdivision (a)(4) through (7), and added new subdivision (a)(8) regarding the Fee Collection Procedures Law; deleted subdivision (a)(14) regarding the Occupational Lead Poisoning Prevention Fee, and renumbered subdivision (a)(15) through (25) as subdivision (a)(14) through (24); deleted the citations to "Revenue and Taxation Code sections 55001-55381" from subdivision (a)(3) and (13); moved and reformatted the remaining citations in subdivision (a)(1) through (3) and (9) through (13), and renumbered subdivision (a)(4) through (7) and (a)(14) through (24) as parenthetical citations; added the text following the parenthetical citation to the Hazardous Substances Tax Law in subdivision (a)(9); and inserted "appeals submitted to the" and replaced "hearings conducted" with "for decision" in subdivision (b).