

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 Procedures¹

ARTICLE 5: VOTING AND DECISIONS

5550. QUORUM.

A quorum must be present for the Board to take any action.

(a) Any three Board Members present at a meeting constitutes a quorum. For purposes of this chapter, a Board Member is present at a meeting, if the Board Member is participating in the meeting via teleconference pursuant to section 5521.

(b) When a Board Member is disqualified from participating in a decision under the contribution disclosure statute (Gov. Code, § 15626), or the Political Reform Act (Gov. Code, § 81000, et seq.), that Board Member is not counted for purposes of a quorum.

(c) If a deputy designated by the Controller pursuant to Government Code section 7.6 or 7.9 (as interpreted by the Attorney General) is not authorized to participate in a decision because the matter before the Board is a constitutional matter, the deputy is not counted for purposes of a quorum.

Note: Authority cited: California Constitution, article XIII, section 11; Government Code section 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: California Constitution, article XIII, section 17; Government Code sections 7.6, 7.9, 11122.5, 15606, 15626, 81000-91014.

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

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).