

## **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 7: CORRESPONDENCE, PUBLIC HEARING RECORDS, AND COPIES**

#### **5576. FEES: FILING, TRANSCRIPTS, AND COPIES.**

- (a) The Board does not charge a fee for the filing of any paper or the issuance of a subpoena.
- (b) Charges for transcripts of testimony heard before the Board shall be made at the rates specified in Government Code section 69950.
- (c) Copies, including certified copies, of records that the Board is permitted by law to divulge will be furnished to taxpayers and other interested persons at cost as specified in Government Code section 6253 and Civil Code section 1798.33.

Note: Authority cited: California Constitution, article XIII, section 11; Government Code sections 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: Civil Code section 1798.33; Government Code section 15613.

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

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