

RCW 82.03.190 Appeal to board from denial of petition or notice of determination as to reduction or refund—Procedure—Notice. (1)

Except as provided in subsection (2) of this section, any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110, or 82.49.060 may appeal by filing in accordance with RCW 1.12.070 a notice of appeal with the board of tax appeals within thirty days after the mailing of the notice of such denial or determination. In the notice of appeal the taxpayer must set forth the amount of the tax which the taxpayer contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. However, if the notice of appeal relates to an application made to the department under chapter 82.34 RCW, the taxpayer must set forth the amount to which the taxpayer claims the credit or exemption should apply, and the grounds for such contention, in accordance with rules of practice and procedure prescribed by the board. The board must transmit a copy of the notice of appeal to the department and all other named parties within thirty days of its receipt by the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter 34.05 RCW), the notice of appeal must also so state. In the event that the notice of appeal does not so state, the department may, within thirty days from the date of its receipt of the notice of appeal, file with the board notice of its intention that the hearing be held pursuant to the administrative procedure act.

(2) No person may file a notice of appeal with the board of tax appeals to contest the amount of spirits taxes assessed or asserted to be due by the department of revenue unless the person has first paid the full amount of the contested spirits taxes. For purposes of this subsection, "spirits taxes" has the same meaning as in RCW 82.08.155. [2012 c 39 s 3; 1998 c 54 s 2; 1989 c 378 s 5; 1983 c 3 s 211; 1979 ex.s. c 209 s 50; 1975 1st ex.s. c 158 s 3; 1967 ex.s. c 26 s 48.]

Construction—Effective date—2012 c 39: See notes following RCW 82.08.155.

Effective date—Applicability—1979 ex.s. c 209: See note following RCW 11.08.210.

Effective date—1975 1st ex.s. c 158: See note following RCW 82.34.050.

Review of disputes as to appraised value of watercraft: RCW 82.49.060.