

RCW 82.03.150 Appeals to board—Informal hearings, powers of board or tax referees—Assistance. In all appeals involving an informal hearing before the board or any of its members or tax referees, the board, any member of the board, and the board's tax referees have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies by chapter 34.05 RCW. The board, any member of the board, and the board's tax referees also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b) the board or any member thereof may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board or any member thereof may deem necessary or appropriate. [2018 c 174 § 14; 2000 c 103 § 2; 1988 c 222 § 5; 1967 ex.s. c 26 § 44.]