
HOUSE BILL 2440

State of Washington

68th Legislature

2024 Regular Session

By Representative Springer; by request of Board of Tax Appeals

Read first time 01/19/24. Referred to Committee on Finance.

1 AN ACT Relating to the administration of the board of tax
2 appeals; and amending RCW 82.03.020, 82.03.070, 82.03.090, 82.03.150,
3 82.03.160, 82.03.170, and 82.03.050.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.03.020 and 2018 c 174 s 1 are each amended to
6 read as follows:

7 (1) The board of tax appeals, hereinafter referred to as the
8 board, must consist of three members qualified by experience and
9 training in the field of state and local taxation, appointed by the
10 governor with the advice and consent of the senate, and no more than
11 two of whom at the time of appointment or during their terms may be
12 members of the same political party.

13 (2) Beginning with appointments made after June 7, 2018, at least
14 two members of the board must be attorneys licensed to practice law
15 in the state of Washington with substantial knowledge of Washington
16 tax law. At least one attorney member must have substantial
17 experience in making a record suitable for judicial review. Any
18 nonattorney member must have substantial experience in the fields of
19 residential and commercial property appraisal or valuation experience
20 as an appraiser accredited by the department.

1 (3) Each member of the board must attend at least (~~twenty~~) 20
2 hours of judicial training deemed by the board to be appropriate for
3 instructing members in Washington law, evidentiary procedures, and
4 judicial practice and ethics.

5 **Sec. 2.** RCW 82.03.070 and 1988 c 222 s 2 are each amended to
6 read as follows:

7 The board may appoint, discharge and fix the compensation of (~~an~~
8 ~~executive director,~~) tax (~~referees, a clerk,~~) appeals officers and
9 such (~~other~~) clerical, professional and technical (~~assistants~~)
10 staff as may be necessary. Tax (~~referees shall~~) appeals officers
11 are not (~~be~~) subject to chapter 41.06 RCW.

12 **Sec. 3.** RCW 82.03.090 and 1967 ex.s. c 26 s 38 are each amended
13 to read as follows:

14 The principal office of the board shall be at the state capital,
15 but it may sit or hold hearings at any other place in the state. A
16 majority of the board shall constitute a quorum for making orders or
17 decisions, promulgating rules and regulations necessary for the
18 conduct of its powers and duties, or transacting other official
19 business, and may act though one position on the board be vacant. The
20 chair, or the vice chair in the chair's absence, may select one of
21 the board's tax appeals officers to serve pro tem when a position on
22 the board is vacant, or a member of the board is recused, is
23 disqualified, or otherwise cannot hear and consider a particular case
24 set for full board review. One or more members may hold hearings and
25 take testimony to be reported for action by the board when authorized
26 by rule or order of the board. The board shall perform all the powers
27 and duties specified in this chapter or as otherwise provided by law.

28 **Sec. 4.** RCW 82.03.150 and 2018 c 174 s 14 are each amended to
29 read as follows:

30 In all appeals involving an informal hearing before the board or
31 any of its members or tax (~~referees~~) appeals officers, the board,
32 any member of the board, and the board's tax (~~referees~~) appeals
33 officers have all powers relating to administration of oaths,
34 issuance of subpoenas, and taking of depositions as are granted to
35 agencies by chapter 34.05 RCW. The board, any member of the board,
36 and the board's tax (~~referees~~) appeals officers also have all
37 powers granted the department of revenue pursuant to RCW 82.32.110.

1 In the case of appeals within the scope of RCW 82.03.130(1)(b) the
2 board or any member thereof may obtain such assistance, including the
3 making of field investigations, from the staff of the director of
4 revenue as the board or any member thereof may deem necessary or
5 appropriate.

6 **Sec. 5.** RCW 82.03.160 and 2018 c 174 s 15 are each amended to
7 read as follows:

8 In all appeals involving a formal hearing before the board or any
9 of its members or tax ((~~referees~~)) appeals officers, the board, any
10 member of the board, and the board's tax ((~~referees~~)) appeals
11 officers have all powers relating to administration of oaths,
12 issuance of subpoenas, and taking of depositions as are granted to
13 agencies in chapter 34.05 RCW; and the board, and each member
14 thereof, or its tax ((~~referees~~)) appeals officers, are subject to all
15 duties imposed upon, and have all powers granted to, an agency by
16 those provisions of chapter 34.05 RCW relating to adjudicative
17 proceedings. The board, any member of the board, and the board's tax
18 ((~~referees~~)) appeals officers also have all powers granted the
19 department of revenue pursuant to RCW 82.32.110. In the case of
20 appeals within the scope of RCW 82.03.130(1)(b), the board, or any
21 member thereof, may obtain such assistance, including the making of
22 field investigations, from the staff of the director of revenue as
23 the board, or any member thereof, may deem necessary or appropriate:
24 PROVIDED, HOWEVER, That any communication, oral or written, from the
25 staff of the director to the board or its tax ((~~referees~~)) appeals
26 officers may be presented only in open hearing.

27 **Sec. 6.** RCW 82.03.170 and 2018 c 174 s 16 are each amended to
28 read as follows:

29 All proceedings, including both formal and informal hearings,
30 before the board or any of its members or tax ((~~referees~~)) appeals
31 officers must be conducted in accordance with such rules of practice
32 and procedure as the board may prescribe. The board must publish such
33 rules and arrange for public access to the rules, including through a
34 publicly available website.

35 **Sec. 7.** RCW 82.03.050 and 2018 c 174 s 4 are each amended to
36 read as follows:

1 (1) The board must operate on a full-time basis. Each member of
2 the board must devote his or her full time and efforts to the
3 efficient discharge of the duties of the board.

4 (2) Board members must receive an annual salary (~~in the same~~
5 ~~range as that established for equivalent members of class four boards~~
6 ~~under RCW 43.03.250~~) as fixed by the governor pursuant to RCW
7 43.03.040.

8 (3) Each board member must receive reimbursement for travel
9 expenses incurred in the discharge of his or her duties in accordance
10 with RCW 43.03.050 and 43.03.060 as now existing or hereafter
11 amended.

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