

Administrative:

California: New Law Subjects Office of Tax Appeals to Rule Approval from Office of Administrative Law

A.B. 127, signed by gov. 7/10/23. Recently enacted legislation modifies how California's Administrative Procedures Act (APA) applies to California's Office of Tax Appeals (OTA). As revised, California's APA restates the OTA's existing exemption from the APA to instead apply to any policy, procedure, notice, or guideline issued by the OTA; the bill also exempts any final written opinion published by the OTA from the requirements of the APA. Accordingly, under the new law, when the OTA proposes or adopts administrative regulations, the OTA must now provide applicable underlying public notice, hearings, comment, and approval from the California Office of Administrative Law. The legislation also authorizes the OTA to designate any published written opinion as precedential in any matter or proceeding before the OTA, unless overruled, superseded, or otherwise designated nonprecedential by the OTA. The bill further provides that the designation of an opinion as precedential is not "rulemaking" within the meaning of the APA. Please contact us with any questions.

URL: https://leginfo.legislature.ca.gov/faces/billHistoryClient.xhtml?bill_id=202320240AB127

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