

Administrative/Voluntary Disclosure: California OTA Asks if it Has Legal Authority and Jurisdiction to Issue Opinions Declaring Rules Invalid

Legal Opinions of the Attorney General – Monthly Opinion Report: Opinion No. 23-701, Cal. Dept. of Justice, Office of the Attorney General (7/17/23). The California Office of Tax Appeals (OTA) has asked the California Attorney General to issue a formal opinion addressing whether the OTA has the legal authority and jurisdiction to issue a written opinion declaring a provision in the California Code of Regulations, which was promulgated by a different state agency and approved by the California Office of Administrative Law, to be invalid and refuse to enforce the regulation on that basis. Please contact us with any questions.

URL: <https://oag.ca.gov/opinions/monthly-report>

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