

CHAPTER 1
STATE BOARD OF TAX REVIEW—ADMINISTRATION
[Prior to 12/17/86, Revenue Department[730]]

701—1.1(17A,421) Establishment, membership and location of the state board of tax review. By an Act of the Sixty-second General Assembly (1967 Iowa Acts, chapter 342), the state board of tax review (state board) was established within the department of revenue. The state board consists of three members who are appointed by the governor and subject to confirmation by the senate. The board also has a secretary who assists in administrative tasks and serves the board. One of the three members is selected as the chairperson of the state board, and it is the chairperson's duty to call and chair meetings. The members shall serve staggered terms and each member shall serve a six-year term. A member shall not be permitted a successive term.

The state board determines when it should convene to discuss or conduct hearings regarding matters that are appealed to the board. The office of the state board is maintained in the department of revenue, and its mailing address is State Board of Tax Review, Department of Revenue, Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319.

701—1.2(421,17A) Powers and duties of the state board. The state board's powers and duties include, but may not be limited to, the following:

1. Reviewing matters appealed to the state board from the department of revenue or by an affected taxpayer;
2. Reviewing matters of original jurisdiction and matters on the board's own motion as set out in Iowa Code section 421.1(4);
3. Determining and adopting policies that are authorized by law and that are necessary for the more efficient operation of any phases of tax review;
4. Advising and counseling the director of revenue concerning tax laws and regulations;
5. Preparing and submitting to each regular session of the general assembly a report containing recommendations regarding new laws, the amendment of current law, or review for repeal of laws;
6. Reviewing and recommending appropriate action regarding petitions of interested persons to amend or rescind the procedural or administrative rules that govern the state board which are limited to 701—Chapters 1 and 2.

701—1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board. The state board shall not consider or review either of the following items:

1.3(1) Declaratory orders. The state board shall not consider or rule on petitions for declaratory orders as to the applicability of any statutory provision, rule or other written statement of law or policy, decision, or order. Upon request, the state board may review a ruling of the department of revenue concerning the appropriate action regarding the petition.

1.3(2) Petitions for rule making. The state board will not consider any petitions of interested persons requesting the promulgation, amendment or rescission of any substantive tax rule. Petitions regarding these topics should be submitted to the department of revenue. The board shall review and recommend appropriate action regarding petitions of interested persons to amend or rescind the procedural or administrative rules that govern the state board which are limited to 701—Chapters 1 and 2.

These rules are intended to implement Iowa Code chapter 17A.

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