

**441.32 Terms — vacancies.**

1. The terms of the members of the board of review are for six years each except for the emergency members whose terms shall be set by the conference board for a period not to exceed two years. Members of this board may be removed by the conference board but only after a public hearing upon specified charges, if a hearing is requested by the member. A subsequent appointment, and an appointment to fill a vacancy, shall be made in the same way as the original selection. The board may subpoena witnesses and administer oaths.

2. *a.* In addition to removal under [subsection 1](#), the director of revenue may remove a member of the board of review if any of the following apply:

(1) The member violates any law or administrative rule applicable to the member's duties on the board of review.

(2) The member fails to comply with an order of the director of revenue or an order of any court.

*b.* Prior to issuing an order removing a member of the board of review, the director of revenue shall provide the member with written notice of the director's intent to remove the member from the board of review.

*c.* If the member of the board of review receiving the notice of intent for removal files a written request for a hearing with the director within thirty days after receipt of the written notice specified in paragraph "b", the director shall hold a hearing prior to the issuance of an order removing the member from the board of review. The director may subpoena witnesses and administer oaths in connection with the hearing.

*d.* If the director of revenue removes a member of the board of review pursuant to [this subsection](#), an appointment to fill the vacancy shall be made in the same manner as the original appointment. An order removing a member of the board is subject to judicial review in accordance with [chapter 17A](#).

*e.* The director of revenue shall adopt rules pursuant to [chapter 17A](#) to administer [this subsection](#).

[R60, §739; C73, §829, 830, 832; C97, §1368, 1370, 1375, 1376; C24, 27, 31, 35, 39, §7127, 7129, 7137, 7138; C46, §405.14, 441.21, 442.1, 442.12, 442.13; C50, 54, 58, §405.14, 441.3, 442.1; C62, 66, 71, 73, 75, 77, 79, 81, §441.32]

[86 Acts, ch 1230, §2](#); [2021 Acts, ch 171, §29](#)

Section amended