

## TITLE 13. TAX ADMINISTRATION CODE

### Chapter 13.7

#### ADMINISTRATIVE REMEDIES

##### Sections:

- 13.7.1 Petition for Redetermination.
- 13.7.2 Notice of Hearing on Petition for Redetermination – Denial or Approval.
- 13.7.3 Hearing on Petition for Redetermination.
- 13.7.4 Notice of Tax Commission’s Decision.

**13.7.1. Petition for Redetermination.** Any taxpayer may petition the tax commission for a redetermination of the taxpayer’s tax liabilities, penalties, and interest by submitting a petition in writing by certified mail to the director of the department of revenue within one (1) year of the time such taxes, penalties, and interest are due. The petition must:

(a) Provide detailed information setting forth the basis for and facts supporting the petition for redetermination.

(b) Be accompanied by payment of all taxes, penalties, and interest that are the subject of the petition, or by a bond, executed by two or more persons, or by a surety company authorized to do business in the state of Washington or within the Port Madison Indian Reservation, conditioned that they will pay such taxes, interest, and penalties as the commission may determine to be due following redetermination. (Res. 94-178, passed Dec. 19, 1994)

**13.7.2. Notice of Hearing on Petition For Redetermination – Denial or Approval.** Upon receiving a petition for redetermination, the director of the department of revenue will examine the petition for completeness and timeliness and determine whether the taxpayer has paid all taxes, penalties, and interest that are the subject of the petition for redetermination or posted bond, as required by §13.7.1 of this chapter.

(a) If the director determines that the petition for redetermination is incomplete or untimely or that the taxpayer has not paid the taxes, penalties, and interest that are the subject of the petition or posted bond, the director will deny the petition for rehearing and return the petition to the taxpayer with an explanation for the denial.

(b) If the director determines that the petition for redetermination is complete and timely and that the taxpayer has paid the taxes, penalties, and interest which are the subject of the petition or posted the requisite bond, the director will promptly forward the petition to the tax commission for a hearing as set forth in §13.7.3 of this chapter. (Res. 94-178, passed Dec. 19, 1994)

**13.7.3. Hearing on Petition for Redetermination.** Upon receiving a petition for redetermination from the director of the department of revenue, the chairperson of the tax commission will schedule and timely notify the taxpayer of the date, time, and location of the tax commission meeting at which the taxpayer will have an opportunity to be heard regarding the petition for redetermination. This meeting must be held not later than one hundred twenty (120) days after the commission receives the petition. In no event may the tax commission modify or amend any provision of the tribal tax administration code or tax ordinances, including, but not limited to, adjusting specific tax rates established by the Tribal Council. At any tax commission meeting where a petition for redetermination is heard, the tax commission may:

(a) Reject the petition;

(b) Redetermine the taxpayer's tax liabilities, penalties, and interest based upon a recomputation and/or reclassification of property or activities subject to tribal tax ordinances;

(c) If appropriate, direct that the taxpayer receive a refund of taxes, penalties, and interest paid;

(d) Require that the taxpayer provide additional information relevant to the petition for redetermination;

(e) Hold the petition for an additional period, not longer than ninety (90) days, for further investigation; and/or

(f) Continue the hearing as needed to consider additional information from the taxpayer or the results of further investigation. (Res. 94-178, passed Dec. 19, 1994)

**13.7.4. Notice of Tax Commission's Decision.** The commission will make its decision not later than sixty (60) days after the hearing on a petition for redetermination closes. Immediately after the decision is made, the director of the department of revenue will provide notice by certified mail to the taxpayer. The notice will:

(a) Explain the action, if any, the tax commission has taken on the taxpayer's petition for rehearing; and

(b) Inform the taxpayer that any person who believes he or she was not fairly treated by the tax commission's decision on a petition for rehearing may seek judicial review of that action in the Suquamish Tribal Court as set forth in §13.8.6. (Res. 94-178, passed Dec. 19, 1994)

Note 1: Subsections 13.7.3(1)-(6) and 13.7.4(1)-(2) have been changed to 13.7.3(a)-(f) and 13.7.4(a)-(b) for consistency. (Res. 2016-097, Jul. 11, 2016)

Note 2: Resolution 2017-195, passed Sep. 25, 2017, made changes to the language, but not the content, throughout this chapter, to increase clarity and ease of reading.