

**RCW 82.03.160 Appeals to board—Formal hearings, powers of board or tax referees—Assistance.** In all appeals involving a formal hearing before the board or any of its members or tax referees, the board, any member of the board, and the board's tax referees have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies in chapter 34.05 RCW; and the board, and each member thereof, or its tax referees, are subject to all duties imposed upon, and have all powers granted to, an agency by those provisions of chapter 34.05 RCW relating to adjudicative proceedings. The board, any member of the board, and the board's tax referees also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b), the board, or any member thereof, may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board, or any member thereof, may deem necessary or appropriate: PROVIDED, HOWEVER, That any communication, oral or written, from the staff of the director to the board or its tax referees may be presented only in open hearing. [2018 c 174 s 15; 2000 c 103 s 3; 1989 c 175 s 175; 1988 c 222 s 6; 1967 ex.s. c 26 s 45.]

**Effective date—1989 c 175:** See note following RCW 34.05.010.