

RULES
OF
DEPARTMENT OF REVENUE
ADMINISTRATIVE DIVISION

CHAPTER 560-1-1
ORGANIZATION

560-1-1-.09 Procedure to Petition for the Adoption of Rules

- (1) **Purpose.** To prescribe the procedure for an interested person desiring to petition the Department of Revenue requesting the promulgation, amendment, or repeal of a rule pursuant to Section 9 of the Georgia Administrative Procedure Act.
- (2) **Submission.**
 - a. The petitioner shall submit a petition in writing to the State Revenue Commissioner.
 - b. The petition shall state fully:
 - i. The rule involved, and
 - ii. The reason for the desired change.
- (3) **Consideration.** The Commissioner shall consider all information in the petition when rendering a determination.

- (4) **Disposition.** Within 30 days after submission of a petition, the Department will notify the petitioner in writing of its disposition of the request.
- a. **Denial.** If the Department denies the request, it will send such denial to the taxpayer, stating its reasons for the denial.
 - b. **Grant.** If the Department does not deny the request, it will initiate the rule-making proceedings in accordance with the Georgia Administrative Procedure Act.

Authority: O.C.G.A. §§ 48-2-12, 50-13-1, 50-13-9.