

State of California

BOARD OF EQUALIZATION

## PROPERTY TAX RULES

Title 18, Public Revenues California Code of Regulations  
Division 1. State Board of Equalization-Property Tax  
Chapter 10. Private Railroad Car Tax

### **Rule 1004. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

*Authority:* Section 11651, Revenue and Taxation Code.

*Reference:* Sections 11408.5, 11551-11555, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

A spouse or registered domestic partner claiming relief from liability for the private railroad car tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

*History:* Adopted March 23, 2010, effective June 17, 2010.