

IN THE SUPREME COURT OF THE STATE OF KANSAS
RULES RELATING TO SUPREME COURT, COURT OF APPEALS,
AND APPELLATE PRACTICE

RULE 9.03

TAX APPEAL CASES

Supreme Court Rule 9.03 is hereby amended, effective the date of this order:

(a) When an appeal is taken from the board court of tax appeals to the Court of Appeals pursuant to K.S.A. 74-2426, the appellant shall file ~~the notice of appeal a~~ petition for judicial review in compliance with K.S.A. 77-614 with the clerk of the appellate courts. ~~The notice of appeal shall contain a brief statement of the pertinent facts, including the amount of the tax assessed, and~~ petition for judicial review shall be accompanied by certified copies of the order of the board court of tax appeals, the petition for reconsideration, and the board's court of tax appeals' order on the petition for reconsideration. ~~If the board has denied the petition for reconsideration by allowing twenty (20) days to lapse without entering an order, that fact shall be noted in the notice of appeal.~~ The notice of appeal petition for judicial review shall be accompanied by the docket fee and docketing statement required by Rule 2.04. A copy of the notice of appeal petition for judicial review shall be served upon the board as provided in K.S.A. 77-613 through K.S.A. 77-615 and amendments thereto.

(b) When the appeal relates to excise, income or inheritance taxes by anyone other than the director of taxation, the statutory bond required by K.S.A. 74-2426(d) shall accompany the ~~notice of appeal~~ petition for judicial review and be filed with the clerk of the appellate courts. Unless otherwise requested, the bond shall be in the amount of 125% of the tax assessed and shall be approved by the clerk. If a bond in a lesser amount is requested, the appellant shall submit a motion pursuant to Rule 5.01 with the ~~notice of appeal~~ petition for judicial review in lieu of the bond. The appropriate bond shall thereafter be filed within 10 days of the entry of the order granting or denying the motion.

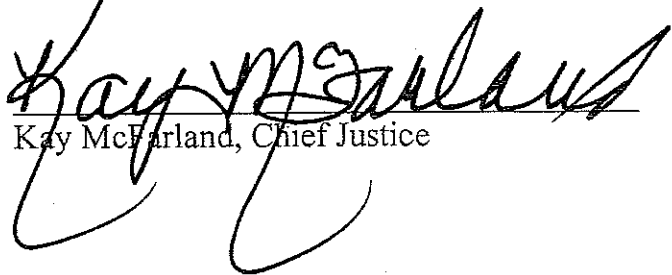
(c) Within 10 days of the filing of the ~~notice of appeal~~ petition for judicial review, the appellant shall request in writing that the board court of tax appeals certify the record of the proceedings and, if a hearing was held before the board court, that a transcript of the hearing be prepared. The transcript shall be ordered and prepared and advance payment made in accordance with Rule 3.03. The appellant shall file copies of the requests for transcript and certification of the record with the clerk of the appellate courts

and serve copies upon all other parties at the time the requests are filed with the board court of tax appeals. Upon completion of the transcript, the board court of tax appeals shall forthwith transmit the record and transcript to the clerk of the appellate courts and send notice of such transmission with a copy of the table of contents of the record to the parties. The brief of the appellant shall be due thirty (30) days from the date the record is transmitted to the appellate courts.

(d) The briefs of the parties and all other proceedings and matters shall be governed by the rules relating to appellate practice.

By order of the Court, this 7th day of July, 2008.

FOR THE COURT



Kay McFarland, Chief Justice