

**OFFICE OF TAX APPEALS**  
**STATE OF CALIFORNIA**

In the Matter of the Appeal of: ) OTA Case No. 19105395  
**S. PRICE** ) CDTFA Account No. 101-053533  
 ) CDTFA Case ID 995356  
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**OPINION**

Representing the Parties:

For Appellant: S. Price  
For Respondent: Jason Parker,  
Chief of Headquarters Operations

J. ALDRICH, Administrative Law Judge: On June 10, 2020, the Office of Tax Appeals (OTA) issued a decision sustaining respondent California Department of Tax and Fee Administration’s (CDTFA) denial of S. Price’s (appellant) petition for redetermination of CDTFA’s Notice of Determination (NOD). The NOD is for \$48,296 in tax, and applicable interest, for the period October 1, 2013, through September 30, 2016.

By letter dated June 16, 2020, appellant petitioned for rehearing of this matter. Upon consideration of the petition for rehearing, we conclude that the grounds set forth therein do not constitute good cause for a new hearing, as required by *Appeal of Do*, 2018-OTA-002P, and California Code of Regulations, title 18, section 30604(a)-(e).

A rehearing may be granted where one of the following grounds exists and the rights of the complaining party are materially affected: (1) irregularity in the proceedings by which the party was prevented from having a fair consideration of its case; (2) accident or surprise that occurred during the proceedings and prior to the issuance of the written opinion, which ordinary prudence could not have guarded against; (3) newly discovered, relevant evidence, which the party could not, with reasonable diligence, have discovered and produced prior to the issuance of the written opinion; (4) insufficient evidence to justify the written opinion, or the opinion is

contrary to law; or (5) an error in law. (*Appeal of Do, supra*; Cal. Code Regs., tit. 18, § 30604(a)-(e).)

In his petition for rehearing, appellant does not set forth specific grounds for a new hearing; rather, he repeats the same arguments that he presented to us during the initial appeal. We, however, have already addressed these arguments. In our June 10, 2020 opinion, we rejected the same contentions and sustained CDTFA’s actions. Appellant’s dissatisfaction with the opinion and attempt to reargue the same issues do not constitute grounds for a rehearing. (*Appeal of Smith*, 2018-OTA-154P.)

Appellant has not demonstrated any irregularity in OTA’s proceedings, offered new evidence which he could not, with reasonable diligence, have discovered and produced prior to the decision of his appeal, or established that the evidence was insufficient to justify OTA’s decision. Furthermore, appellant has not demonstrated any error in law. Accordingly, we find appellant has not shown good cause for a new hearing as is required by the authorities referenced above.

For the foregoing reasons, appellant’s petition is hereby denied.

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*Josh Aldrich*  
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Josh Aldrich  
Administrative Law Judge

We concur:

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*KL*  
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Keith T. Long  
Administrative Law Judge

DocuSigned by:  
*AW*  
8A4294817467463...  
Andrew Wong  
Administrative Law Judge

Date Issued: 9/9/2020