

## Appendix

### History of the State Board of Equalization (BOE) and BOE-Administered Taxes

- 1870 Legislature created the State Board of Equalization, consisting of the State Controller and two gubernatorial appointees, to deal with property assessment abuses among counties.
- 1879 State Board of Equalization established under the state Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of interconnected railroads. Board consisted of four members elected by district and the State Controller.\*
- 1911 Constitutional amendment provided for BOE assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.
- 1923 Motor Vehicle Fuel (gasoline) Tax enacted.
- 1929 Bank and Corporation Franchise Tax enacted. BOE would no longer assess the taxes but was designated as the administrative appellate agency.
- 1933 Sales Tax (retail), Motor Vehicle Transportation License Tax, and Alcoholic Beverage Tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.
- 1935 Use Tax enacted to provide further revenue and protect California retailers from tax-free competition from out-of-state sellers.  
Personal Income Tax enacted with the BOE as the administrative appellate agency.
- 1937 Use Fuel Tax on diesel fuel enacted as a supplement to the gasoline tax. Private railroad car tax enacted.
- 1951 Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the BOE. This law imposed an annual fee on those who hauled produce across county lines.
- 1955 Constitutional Amendment transferred licensing and control of alcoholic beverages from the BOE to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. The BOE retained taxing functions.
- 1955 BOE-administered local sales and use taxes program initiated. All state cities and counties included by 1962.
- 1959 Cigarette Tax enacted.
- 1963 Subscription Television Tax enacted.
- 1964 Subscription Television Tax repealed by initiative.
- 1966 Property Tax Assessment Reform Law enacted. Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Added an appeal procedure at the staff level to the sample property appraisal process.
- 1967 Legislation increased the Cigarette Tax and provided that 30 percent of the receipts be distributed to cities and counties based on local sales tax allocations.
- 1969 Aircraft Jet Fuel Tax enacted.
- 1970 State-administered transit district sales tax program enacted—Bay Area Rapid Transit District and Southern California Rapid Transit District.

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\* The Board in its present form was established by article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board."

— California Blue Book or State Roster –1909

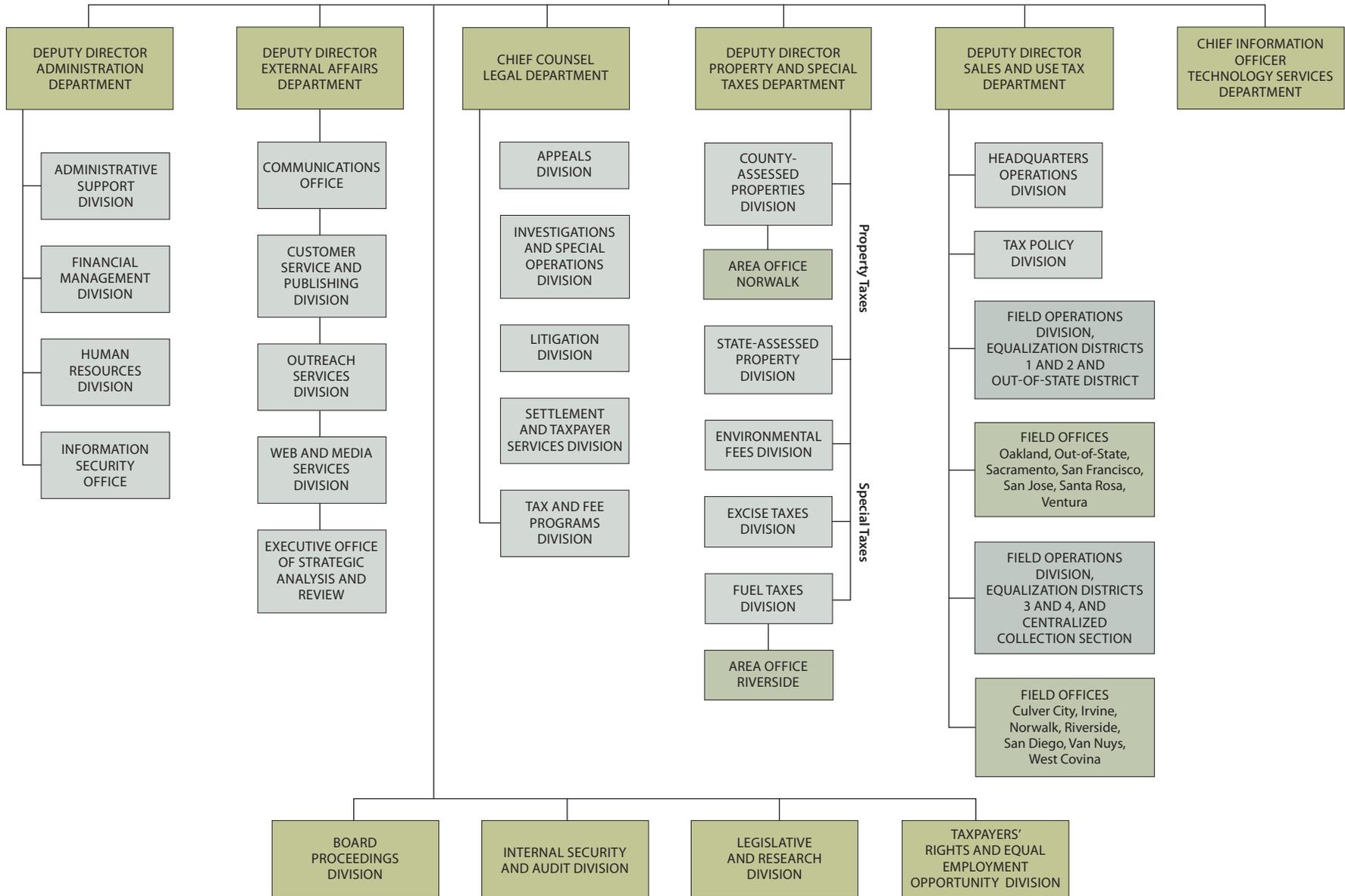
- 1973 Motor Vehicle Transportation License Tax repealed.
- 1974 Waxman-Dymally Campaign Disclosure Act enacted—provided for audit of campaign statements. Terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.
- 1975 Electrical Energy Surcharge enacted.
- 1976 Timber Yield Tax and Emergency Telephone Users Surcharge Law enacted.
- 1977 Litter Control, Recycling, and Resource Recovery Assessment Act enacted.
- 1978 Proposition 13 enacted. Proposition 8 amended Article XIII A to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors that cause the value to decline.
- 1979 Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.
- 1982 Administration of two hazardous substances taxes assigned to the BOE by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.
- 1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. The Public Utilities Commission determined tax rates, eligibility, and service systems while the BOE collected the tax.
- 1987 The Moore Universal Telephone Service Act repealed and reenacted; administration transferred to the Public Utilities Commission.
- 1988 Proposition 99 increased the tax on cigarettes and created a Tobacco Products Tax.
- 1989 Underground Storage Tank Maintenance Fee created. The Harris-Katz California Taxpayers' Bill of Rights became effective.
- 1990 Motor Vehicle Fuel License Tax increased five cents per gallon in August due to passage of Proposition 111 in June. Annual Hazardous Substance Tax expired December 31.
- 1991 New environmental related fees created: Tire Recycling; Oil Spill Response, Prevention, and Maintenance; and Oil Spill Prevention and Administration. Sales tax exemption related to certain food products repealed in July 1991, resulting in so-called "Snack Foods" tax. Also repealed were exemptions applicable to bottled water and newspapers and periodicals.
- 1992 California Oil Recycling Enhancement Act enacted. "Snack Tax" and tax on certain periodical subscriptions overturned by voters. Collections ended in February for San Diego County Regional Justice Facility Tax that has been found to be unconstitutional. Monterey County Public Repair and Improvement Authority tax found unconstitutional in September; collections ended September 30.
- 1993 Childhood Lead Poisoning Prevention Fee and Hazardous Spill Prevention Fee took effect. Voters approved a constitutional amendment making permanent an additional sales and use tax to fund local public safety programs. The Special Taxes Bill of Rights became effective.
- 1994 San Diego County Regional Justice Facility Tax and Monterey Public Repair and Improvement Authority Tax refund programs began. San Diego County sales and use tax rollback/credit program began. The Morgan Property Taxpayers' Bill of Rights became effective.
- 1995 Diesel Fuel Tax Law became operative July 1. Use Fuel Tax Law modified to delete diesel fuel. Propane Safety Inspection and Enforcement Surcharge took effect. Monterey County sales and use tax rollback/credit programs began. Santa Clara County Traffic Authority Tax expired March 31. New Santa Clara County Local Transportation Authority found unconstitutional prior to implementation. Hazardous Spill Prevention Fee expired at end of year.
- 1996 California implemented International Fuel Tax Agreement. Fresno Metropolitan Projects Authority Tax declared unconstitutional; direct refund program began. Sales and use tax rate rollbacks ended in San Diego and Monterey counties. Legislation modified method of allocating local tax on automobile leases.

- 1997 Fresno Metropolitan Projects Authority Tax refund program ended March 31; California Supreme Court upheld Childhood Lead Poisoning Prevention Fee; Santa Cruz County Library Tax and Santa Clara County Transactions and Use Tax went into effect April 1; Santa Cruz County Earthquake Recovery Bond Tax, Tulare County Transactions and Use Tax, and San Benito County General Fund Augmentation expired; propane safety inspection and enforcement surcharge transferred to Public Utilities Commission January 1; Oil Recycling Fee transferred to Integrated Waste Management Board July 1.
- 1998 Napa County Flood Protection Authority Tax went into effect on July 1; Solano County Public Library District Tax, Nevada County Public Library District Tax, and Town of Truckee Road Maintenance District went into effect on October 1. San Benito County Council of Governments tax expired December 31. Legislation authorized counties to levy transactions and use taxes for local library programs; extended the sunset date of the tire recycling fee; and changed local sales tax allocation methods for pooled revenues and sales of jet fuel. Proposition 10, which imposed new cigarette and tobacco products taxes, was enacted. Taxpayers' Bill of Rights II was enacted.
- 1999 Proposition 10 went into effect January 1. City of Placerville Public Safety Tax and Fresno County Public Library Tax went into effect April 1.
- 2000 The Ballast Water Management Fee went into effect January 1. Four transactions and use taxes went into effect: the City of Clovis Public Safety Transaction and Use Tax, on April 1; the Mariposa County Healthcare Authority District Tax and the City of Woodland General Revenue Transactions and Use Tax on July 1; and the Avalon Municipal Hospital and Clinic Transactions and Use Tax on October 1.
- 2001 On January 1, the state sales and use tax rate dropped by  $\frac{1}{4}$  percent and the Natural Gas Surcharge went into effect. The Motor Vehicle Fuel License Tax was repealed effective December 31. Legislation added a number of sales and use tax exemptions for the agricultural industry.
- 2002 On January 1, the state sales and use tax rate increased by  $\frac{1}{4}$  percent and the Motor Vehicle Fuel Tax went into effect. The Alameda County Transportation Authority Tax expired on March 31 and was immediately replaced by the Alameda County Transportation Improvement Authority Tax.
- 2003 The Cigarette and Tobacco Products Licensing Act of 2003 established a statewide licensing program that imposed licensing requirements on all retailers, wholesalers, and distributors of cigarette and tobacco products as well as on all manufacturers and importers of cigarettes. The Act, intended to decrease tax evasion, included provisions for new recordkeeping requirements, inspection and seizure of any untaxed cigarettes or tobacco products, and imposed civil and criminal penalties for violations.
- 2004 On January 1, the Ballast Water Management Fee was renamed the Marine Invasive Species Fee and extended to January 1, 2010. The Water Rights Fee went into effect January 1, requiring the BOE to assess and collect various fees from owners of water rights on behalf of the State Water Resources Control Board.
- 2005 The Electronic Waste Recycling Fee became effective January 1, requiring retailers to collect a fee upon the sale of certain video display devices. The fee helps pay for safe recycling of those devices.
- 2006 Signed into law on September 27, the Cigarette and Tobacco Products Law affected several provisions of both the Business and Professions Code and the Revenue and Taxation Code. In general, it required manufacturers and importers of tobacco products to comply with the invoicing and recordkeeping requirements applicable to cigarette and tobacco products under the Cigarette and Tobacco Products Licensing Act of 2003.
- 2007 Streamlined property taxes administration procedures were established for assessing fractionally-owned aircraft using a centralized approach in which counties coordinate their efforts allowing taxpayers to file a single statement with one county.
- 2009 On April 1, the General Fund portion of the state sales and use tax rate temporarily increased by one percent.

# State Board of Equalization June 30, 2010



**EXECUTIVE DIRECTOR**



## BOE Publications

### Publications Available Free of Charge

Selected publications that may interest you are listed below. A complete listing of sales and use tax regulations, forms, and publications appears on the BOE website. Multilingual versions of our publications and other multilingual outreach materials are also available at [www.boe.ca.gov/languages/menu.htm](http://www.boe.ca.gov/languages/menu.htm).

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| <b>GENERAL</b>            |  | 53   | Managed Audit Program  |
| 21                        | State Board of Equalization  | 76   | Audits   |
| 28                        | Tax Information for City and County Officials—Local Sales and Use Tax Transactions (Sales) and Use Tax | 81   | Franchise and Personal Income Tax Appeals  |
| 41                        | Taxes and Fees Administered by the California State Board of Equalization                              | 117  | Filing a Claim for Refund  |
| 51                        | Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses            | 147  | What to Expect in a Computer-Assisted Audit  |
| 54                        | Tax Collection Procedures  | <b>PROPERTY TAXES</b>                                      |  |
| 56                        | Offer in Compromise  | 8  | California Private Railroad Car Tax Law  |
| 58A                       | How to Inspect and Correct Your Records  | 29   | California Property Tax: An Overview   |
| 70                        | Understanding Your Rights as a California Taxpayer   | 30   | Residential Property Assessment Appeals  |
| 72                        | Summary of Constitutional and Statutory Authorities  | 43   | California Timber Yield Tax Law  |
| 142                       | California State Board of Equalization Hearings: An Introduction                                       | 48   | Property Tax Exemptions for Religious Organizations—Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption |
| 142A                      | California State Board of Equalization Your Appeals Conference   | 86   | California Timber Yield Tax—Timber Yield Tax, Timberland, Production Zones   |
| 143                       | California State Board of Equalization Your Appeal Hearing Before the Board Members                    | 87   | Guide to the California Timber Yield Tax   |
| 145                       | California Taxpayer Advocates  | 149  | Property Tax Welfare Exemption   |
| 148                       | Resources to Assist California Businesses  | <i>Instructions for Reporting State-Assessed Property:</i> |  |
| 151                       | California State Board of Equalization Contribution Disclosure Statements                              | 67EG   | Electric Generation Companies  |
| 158                       | Publications Available in Your Language  | 67GE   | Gas and Electric Companies   |
| 161                       | Criminal Citations Include a Civil Administrative Process  | 67LE   | Telephone Companies—Local Exchange Carriers  |
| 164                       | Statewide Compliance and Outreach Program  | 67PL   | Intercounty Pipelines and Watercourses   |
| 166                       | Operating Without a Valid Seller’s Permit—Criminal Citation  | 67RC   | Telephone Companies—Radio Common Carriers  |
| 170                       | Striking Gold in California  | 67RF   | Railcar Maintenance Facilities   |
| 185                       | The 2020 Plan, Roadmap to the Future   | 67RR   | Railroad Companies   |
| 310                       | Rules for Tax Appeals of the State Board of Equalization   | 67TC   | Telecommunications Carriers  |
| 329                       | Economic Perspective   | 67TR   | Telecommunications Resellers (Short Form)  |
| 347                       | BOE Publications CD-ROM  | 67WT   | Telephone Companies—Wireless   |
| 399                       | Glossary of Words and Phrases  | <b>SALES AND USE TAXES</b>                                 |  |
| <b>AUDITS AND APPEALS</b> |  | <i>Laws, Regulations, and Tax Rates</i>                    |  |
| 17                        | Appeals Procedures: Sales and Use Taxes and Special Taxes  | 71   | California City and County Sales and Use Tax Rates   |
| 30                        | Residential Property Assessment Appeals  | <i>Registration Requirements</i>                           |  |
|                           |  | 33   | Making Sales in California   |
|                           |  | 73   | Your California Seller’s Permit  |
|                           |  | 74   | Closing Out Your Seller’s Permit   |
|                           |  | 77   | Out-of-State Sellers: Do You Need to Register with California?   |

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| 107                        | Do You Need a California Seller's Permit?                                     | 79B                           | California Use Tax—For purchases made from out-of-state businesses   |
| 111                        | Operators of Swap Meets, Flea Markets, or Special Events                      | 110                           | California Use Tax Basics  |
| <b>Tax Payments</b>        |   | 123                           | California Businesses: How to Identify California Use Tax Due        |
| 75                         | Interest and Penalties  | 123TG                         | California Businesses: How to Identify California Use Tax Due        |
| 82                         | Prepaid Sales Tax and Sales of Fuel   | 126                           | Mandatory Use Tax Registration for Service Enterprises               |
| 116                        | Sales and Use Tax Records   | <b>Specific Industries</b>    |  |
| 159                        | eFile Guide   | 9                             | Construction and Building Contractors—Sales and Use Taxes            |
| 159CCG                     | Credit Card Payment Guide   | 18                            | Nonprofit Organizations  |
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| 32                         | Sales to Purchasers from Mexico   | 27                            | Drug Stores  |
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| 106                        | Combination Packages and Gift-Wrapping Charges                                | <b>Fuel Taxes</b>             |  |
| 108                        | Labor Charges   | 12                            | California Use Fuel Tax: A Guide for Vendors and Users               |
| 109                        | Internet Sales  | 19                            | California Diesel Fuel Tax Law                                       |
| 113                        | Coupons, Discounts and Rebates  | 50                            | California IFTA—Guide to the International Fuel Tax Agreement        |
| 114                        | Consignment Sales   | 50A                           | California IFTA—Introduction to the International Fuel Tax Agreement |
| 115                        | Tips, Gratuities, and Service Charges   | 59                            | Local Motor Vehicle Fuel Taxation Law                                |
| 118                        | Vending Machine Food Sales  | 84                            | Do You Need a California Fuel Permit or License?                     |
| 119                        | Warranties and Maintenance Agreements   | 88                            | Underground Storage Tank Fee   |
| 121                        | Drop Shipments  | 96                            | Biodiesel and California Tax   |
| 122                        | Buying and Selling Dogs, Cats, and Other Non-food Animals                     | 172                           | IFTA eFile Guide   |
| 177                        | Internet Auction Sales and Purchases  |                               |  |
| <b>Use Tax</b>             |   |                               |  |
| 52                         | Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration |                               |  |
| 79                         | Documented Vessels and California Tax   |                               |  |
| 79A                        | Aircraft and California Tax   |                               |  |

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| <b>Excise Taxes</b>       |   | <b>Periodicals</b> |   |
| 4                         | California Cigarette and Tobacco Products Tax Law   | 201                | Special Taxes and Fees Newsletter   |
| 4A                        | Cigarette and Tobacco Products Licensing Act of 2003                                      | 204                | Cigarette and Tobacco Products Taxes Newsletter   |
| 5                         | California Alcoholic Beverage Tax Law   | 205                | Motor Carrier Office Newsletter   |
| 7                         | California Tax on Insurers Law  | 306                | Annual Report of the State Board of Equalization  |
| 20                        | California Emergency Telephone Users Surcharge Law  | 316                | Taxpayers' Rights Advocate's Property and Business Taxes Annual Report  |
| 39A                       | Emergency Telephone Users (911) Surcharge   | 334                | Environmental Fees Newsletter ( <i>no longer published, consolidated into the Special Taxes and Fees Newsletter; however, back issues are available</i> ) |
| 63                        | Cigarette Distributor Licensing and Tax Stamp Guide                                       | 337                | Excise Taxes Newsletter( <i>no longer published, consolidated into the Special Taxes and Fees Newsletter; however, back issues are available</i> )        |
| 69                        | California Integrated Waste Management Fee Law  | 341                | Fuel Taxes Newsletter( <i>no longer published, consolidated into the Special Taxes and Fees Newsletter; however, back issues are available</i> )          |
| 78                        | Sales of Cigarettes and Tobacco Products in California—License Requirements for Retailers | 388                | Tax Information Bulletin (published quarterly)  |
| 83                        | California Tire Fee Law   | 389                | Taxable Sales in California (published five times a year)   |
| 91                        | California Tire Fee   |                    | State Assessee Newsletter (published annually)  |
| 92                        | Alcoholic Beverage Tax  |                    |   |
| 93                        | Cigarette and Tobacco Products Taxes  |                    |   |
| 152                       | Cigarette and Tobacco Product Inspections   |                    |   |
| 429                       | Flavored Cigarettes Banned in the United States   |                    |   |
| <b>Environmental Fees</b> |   |                    |   |
| 13                        | California Electronic Waste Recycling Act of 2003   |                    |   |
| 60                        | California Hazardous Substances Tax Law   |                    |   |
| 90                        | Environmental Fee   |                    |   |
| 94                        | Occupational Lead Poisoning Prevention Fee  |                    |   |
| 95                        | Electronic Waste Recycling Fee  |                    |   |
| 120                       | Cell Phones and Other Wireless Telecommunication Devices                                  |                    |   |

## INDIVIDUAL COPIES

### *Laws, Rules, and Regulations*

Property Tax Rules  
Sales and Use Tax Regulations  
Uniform Local Sales and Use Tax Regulations  
Transactions (Sales) and Use Tax Regulations  
Motor Vehicle Fuel License Tax Regulations  
Use Fuel Tax Regulations  
Alcoholic Beverage Tax Regulations  
Cigarette and Tobacco Products Tax Regulations  
Energy Resources Surcharge Regulations  
Emergency Telephone Users Surcharge Regulations  
State of California Sales Tax Reimbursement Schedules  
Annual Calendar of Board Meetings

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