

**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
JANUARY 26, 2010 9:30 AM**

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**----- Minutes -----**

**I. ~~2010 Legislative Proposals~~**

**~~BUSINESS TAXES  
SALES AND USE TAXES~~**

**~~2010 Legislative Proposals~~**

~~Set forth below are suggestions for Sales and Use Tax legislation to be sponsored by the Board in the second year of the 2009-10 Legislative Session (see attachments).~~

**Suggestion  
Number**

**3-5** ~~Amend Section 7063 of the Sales and Use Tax Law to require the Board to post a list of the largest 500 tax delinquencies of more than \$100,000, and within that list, enable the Board to include those accounts for which a notice of state tax lien has been filed with the Office of the Secretary of State.~~

**PUT OVER**

~~Source: Honorable Jerome E. Horton~~

~~Revenue Impact: Potential annual \$360,000 state and local revenue increase~~

**~~COMMITTEE RECOMMENDATION:~~**

**3-6** ~~Add Section 6593.7 to the Sales and Use Tax Law to authorize the Board to relieve all or a portion of interest imposed if the Board finds that a person's failure to make a timely payment was due to extraordinary circumstances and that it would be inequitable to hold the person liable for the applicable interest, under specified circumstances.~~

**PUT OVER**

~~Source: Honorable Bill Leonard~~

~~Revenue Impact: Indeterminable~~

**~~COMMITTEE RECOMMENDATION:~~**

**~~BUSINESS TAXES~~**  
**~~SPECIAL TAXES AND FEES~~**

**~~2010 Legislative Proposals~~**

~~Set forth below are suggestions for Special Taxes and Fees legislation to be sponsored by the Board in the second year of the 2009-10 Legislative Session (see attachments).~~

**Suggestion**  
**Number**

**4-5**      ~~Amend Sections 30438 and 30449 of the Cigarette and Tobacco Products Tax Law to allow any person owning or claiming any interest in tobacco products, as specified, to file a petition with the Board requesting the release or recovery of such products.~~

**PUT OVER**

~~Source: Honorable Bill Leonard~~

~~Revenue Impact: Indeterminable~~

**COMMITTEE RECOMMENDATION:**

**II. Proposed Law Sections related to Proposal 2-1 (personal liability on officers, partners, members, or managers), as adopted by the Board at the December 15, 2009 Legislative Committee Meeting**

**Discussion Item Only:** Proposed language to specific Special Taxes and Fees programs.

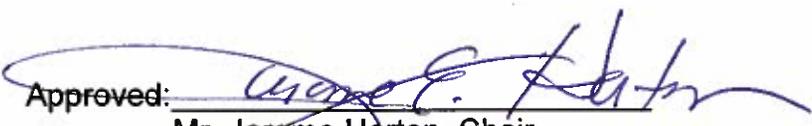
**Discussion:** Legislative Committee Chair Jerome Horton noted that the provisions of the proposed law sections are prospective only.

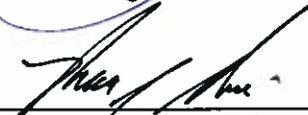
**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
January 25, 2010**

**Attending: Honorable Jerome Horton, Chair - Honorable Betty T. Yee, Honorable Bill Leonard, Honorable Michelle Steel,  
and Marcy Jo Mandel**

<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Leonard</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
<b>BUSINESS TAXES SALES AND USE TAXES</b>						
3-5	PUT OVER					
3-6	PUT OVER					
<b>BUSINESS TAXES SPECIAL TAXES AND FEES</b>						
4-5	PUT OVER					

Approved: \_\_\_\_\_

  
Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

  
Ramon J. Hirsig, Executive Director

BOARD APPROVED

\_\_\_\_\_ at the JANUARY 27, 2010 Board Meeting

  
Diane Olson, Chief  
Board Proceedings Division

January 26, 2010