



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JUDY CHU, CHAIRWOMAN  
450 N STREET, SACRAMENTO, ROOM 121  
MAY 31, 2007, 9:30 AM**

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**-----Agenda-----**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2007 Legislative Proposals**

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Additional suggestions will be included on the agenda for July 2007.

**Suggestion  
Number**

- 3-12** Add Section 6592.6 to the Revenue and Taxation Code to impose interest on a daily basis in cases where the Board, itself, meeting as a public body finds, taking into account all facts and circumstances, that it would be inequitable to impose an entire month's interest on a prepayment or payment made one day late, under specified circumstances. Similar provisions would be incorporated into the special tax and fee laws administered by the Board.

**Source: Honorable Michelle Steel**

**Revenue Impact: Insignificant, under \$10,000**

**Legislative Bill – Recommendation for Board Position:**

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Status</u>
1. <a href="#">SB 38</a>	Battin	12/11/06	Property Tax: Disaster Relief: Fires	Senate Appropriations
2. <a href="#">SB 114</a>	Florez	03/07/07	Property Tax: Disaster Relief: Freeze	Assembly
3. <a href="#">SB 148</a>	Hollingsworth	03/06/07	Property Tax: Freeze Damanged Trees	Assembly
4. <a href="#">SB 920</a>	Oropreza	05/01/07	Unclaimed Property – Information for Controller	Senate Floor
5. <a href="#">AB 62</a>	Nava	05/15/07	Property Tax: Disaster Relief: Fires	Senate Revenue and Taxation
6. <a href="#">AB 297</a>	Maze	02/09/07	Property Tax: Freeze Damanged Trees	Senate Revenue and Taxation