BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
JANUARY 15, 2013 10:00 AM

----- Committee Report and Action Summary -----

2013 LEGISLATIVE PROPOSAL

BUSINESS TAXES
SALES AND USE TAXES

2013 Legislative Proposals

Set forth below is a suggestion for Sales and Use Tax legislation to be sponsored by the BOE in the first year of the 2013-14 Legislative Session (see attachments).

Suggestion Number

3-1 Amend Revenue and Taxation Code Section 6901 of the Sales and Use Tax Law to authorize a direct refund of excess sales tax reimbursement to the retailer's customer, in lieu of the retailer, under limited circumstances.

Source: Sales and Use Tax Department

Revenue Impact: None.

COMMITTEE RECOMMENDATION: Motion to Adopt – Passed (5-0)

BOARD OF EQUALIZATION
BOARD COMMITTEE ON LEGISLATION
January 15, 2013

Attending: Honorable Jerome Horton, Chair - Honorable Betty T. Yee, Honorable George Runner, Honorable Michelle Steel, and Marcy Jo Mandel

Suggestion No.	Horton	Yee	Runner	Steel	Chiang/ Mandel	Committee Recommendation
BUSINESS TAXES **SALES AND USE TAXES**						
3-1	**Y**	**Y**	**Y**	**Y**	**Y**	**ADOPT (5-0)**

Approved: _____
Mr. Jerome Horton, Chair
Board Member
Board Legislative Committee

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Cynthia Bridges, Executive Director

BOARD APPROVED

2/26/13
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at the ~~January 15, 2013~~ Board Meeting

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Joann Richmond, Chief
Board Proceedings Division