



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
DECEMBER 14, 2011 10:00 AM**

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

I. 2012 LEGISLATIVE PROPOSALS

BUSINESS TAXES

2012 Legislative Proposals

Set forth below are suggestions for Business Taxes legislation to be sponsored by the BOE in the second year of the 2011-12 Legislative Session (see attachments).

**Suggestion
Number**

[2-5](#) Amend Government Code Section 13943.1 to allow the Board of Equalization (BOE) to provide relief of liability when a discharge from accountability has been granted, under specified conditions.

Source: Honorable Michelle Steel

Revenue Impact: Foregone annual revenue of \$227,500 from potential collection on written off accounts.

COMMITTEE RECOMMENDATION: Motion to Adopt – Passed (4-0)

[2-6](#) Amend Revenue and Taxation Code Sections 6591, 6591.5, and 6592.5, and repeal Sections 6591.6, 7655.5, 8876.5, 12631.5, 30281.5, 32252.5, 40101.5, 41095.5, 43155.5, 45153.5, 46154.5, 50112.1, 55042.5, and 60207.5 of the Sales and Use Tax and the various special taxes and fees laws to provide for daily computation of interest on late payments of tax, fees and surcharges administered by the BOE.

Source: Honorable George Runner

Revenue Impact: Estimated annual state and local revenue loss is \$4.9 million

COMMITTEE RECOMMENDATION: Put over to January Board meeting

**Suggestion
Number**

[2-7](#)

Amend Government Code Section 15620.5 to extend the authorization for the BOE to adopt a uniform policy to ensure voluntary compliance with the due dates prescribed by law for a submission of a remittance, claim for credit or refund, document, return, or other information to the BOE, to include electronic transmissions.

Source: Honorable George Runner

Revenue Impact: Estimated annual state and local revenue loss is \$3.7 million.

COMMITTEE RECOMMENDATION: Put over to January Board Meeting

**BUSINESS TAXES
SALES AND USE TAXES**

2012 Legislative Proposals

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the BOE in the second year of the 2011-12 Legislative Session (see attachments).

**Suggestion
Number**

~~3-8~~

~~Repeal Revenue and Taxation Code Section 6225 of the Sales and Use Tax Law to eliminate the "qualified purchaser" program.~~

PULLED

~~Source: Honorable George Runner~~

~~Revenue Impact: Revenues to date have been: Fiscal Year (FY) 2009-10: \$26.3 million; FY 10-11: \$48.7 million; and 7/01/11 to 10/31/11: \$7.4 million.~~

**BUSINESS TAXES
SPECIAL TAXES AND FEES**

2012 Legislative Proposals

Set forth below are suggestions for Special Taxes and Fees legislation to be sponsored by the BOE in the second year of the 2011-12 Legislative Session (see attachments).

**Suggestion
Number**

[4-1](#)

CONSENT

Amend Revenue and Taxation Code Sections 9274, 30459.4, 32474, 40214, 41174, 43525, 45870, 46625, 50156.14, 55335, and 60633.1 to allow a taxpayer to file a claim for reimbursement of bank charges and third party check charges incurred by the taxpayer as the direct result of an erroneous processing action or erroneous collection action by the BOE under the various special taxes and fees programs. (Housekeeping)

Source: Honorable Michelle Steel

Revenue Impact: Negligible.

COMMITTEE RECOMMENDATION: Motion to Adopt – Passed (4-0)

II. [Streamlined Sales Tax Project and Pending Federal Legislation on Remote Sellers](#)

COMMITTEE DISCUSSION ONLY – NO VOTE TAKEN

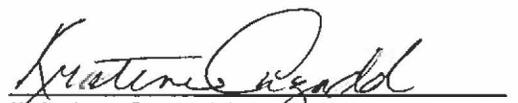
**BOARD OF EQUALIZATION
BOARD COMMITTEE ON LEGISLATION
December 14, 2011**

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

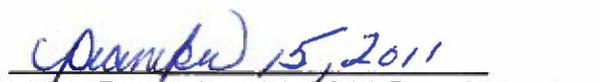
<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/Mandel</u>	<u>Committee Recommendation</u>
BUSINESS TAXES						
2-5	Y	Y	ABSENT	Y	Y	ADOPT (4-0)
2-6	PUT OVER					Put over to January 2012 Board Meeting for further clarification from Board member Runner
2-7	PUT OVER					Put over to January 2012 Board Meeting for further clarification from Board member Runner

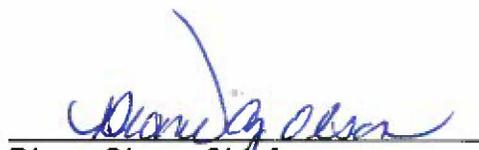
<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/Mandel</u>	<u>Committee Recommendation</u>
BUSINESS TAXES SALES AND USE TAXES						
3-8	PULLED					
BUSINESS TAXES SPECIAL TAXES AND FEES						
4-1	CONSENT					ADOPT (4-0) Runner Absent
<u>Streamlined Sales Tax Project and Pending Federal Legislation on Remote Sellers</u>						
						Discussion only. No Vote Taken.

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


Kristine Cazadd, Executive Director

BOARD APPROVED


at the December 15, 2011 Board Meeting


Diane Olson, Chief
Board Proceedings Division