

**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
5901 GREEN VALLEY CIRCLE, ROOM 207, CULVER CITY  
FEBRUARY 26, 2013 9:30 AM**

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

**I. 2013 LEGISLATIVE PROPOSAL**

**PROPERTY TAXES**

**2013 Legislative Proposals**

Set forth below is a legislative suggestion for BOE sponsorship in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion  
Number**

~~1-1~~  
**PUT OVER**      ~~Amend Government Code Sections 15640, 15642, and 15643, related to the Assessment Practices Survey Program, to allow the BOE to evaluate more thoroughly the state's largest counties.  
Source: Property and Special Taxes Department  
Revenue Impact: None~~

## **BUSINESS TAXES**

### **2013 Legislative Proposals**

Set forth below is a legislative suggestion for BOE sponsorship in the first year of the 2013-14 Legislative Session (see attachments).

#### **Suggestion Number**

2-3 Amend Section 6591.5 of the Revenue and Taxation Code to revise the interest calculation provisions in all BOE administered tax and fee programs. This proposal requires the rate of interest allowed on overpayment refunds to equal the rate of interest calculated on late payments.

Source: Honorable Michele Steel

Revenue Impact: Estimated \$21 million annual loss. The BOE refunded \$325 million in fiscal year 2011-12 without paying credit interest. At the 6.5% debit interest rate, the BOE would have paid \$21 million on those refunds.

**COMMITTEE RECOMMENDATION: ADOPT (5-0)**

2-4 Add Revenue and Taxation Code Sections 7153.6 and 55363.5 to the Sales and Use Tax Law and Fee Collections Procedures Law, respectively, to specify that any person who knowingly sells, purchases, installs, transfers or possesses software programs that falsify electronic sales records is guilty of a felony and subject to applicable criminal penalties.

Source: Sales and Use Tax Department

Revenue Impact: Pending.

**COMMITTEE RECOMMENDATION: ADOPT (3-2)**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2013 Legislative Proposals**

Set forth below are legislative suggestions for BOE sponsorship in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion  
Number**

- 3-2 Add Revenue and Taxation Code Section 6452.5 to the Sales and Use Tax Law to require that taxpayers file amended returns for specified overpayments and underpayments.
- Amend Revenue and Taxation Code Section 6904 to allow taxpayers to submit claims for refund via electronic media.
- Source: Sales and Use Tax Department
- Revenue Impact: No impact on revenues but will streamline refund filing and processing.

**COMMITTEE RECOMMENDATION: PUT OVER**

**II. 2013 LEGISLATIVE BILLS****Recommendation for Board Position:**

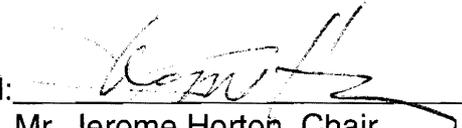
<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Board Recommendation</u>
<u>AB 143</u>	Holden	01/17/13	Exempts from use taxes tangible personal property, other than a vehicle, vessel, or aircraft, purchased by an active duty member of the U. S. Armed Forces. transferred to California.	Support (5-0)
<u>AB 163</u>	Atkins	01/23/13	Removes the January 1, 2014 sunset date related to a sales and use tax exemption for specified military-related nonprofit thrift stores.	Support (5-0)

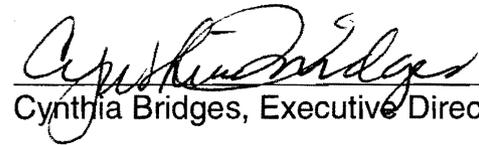
**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
February 26, 2013**

**Attending: Honorable Jerome Horton, Chair, Honorable Betty T. Yee, Honorable George Runner, 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>
<b>BUSINESS TAXES SALES AND USE TAXES</b>						
<b>PROPERTY TAXES</b>						
1-1	PUT OVER					
<b>BUSINESS TAXES</b>						
2-3	Y	Y	Y	Y	Y	<b>Adopt (5-0)</b>
2-4	Y	Y	N	N	Y	<b>Adopt (3-2)</b>



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

  
Cynthia Bridges, Executive Director

BOARD APPROVED

  
at the *March 13,* 2013 Board Meeting