



STATE BOARD OF EQUALIZATION
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Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as of 11:00 a.m., 06/08/09)**

[Agenda Changes](#)

Tuesday, June 9, 2009

9:30 a.m. Board Committee Meeting Convenes*

Board Meeting Convenes upon Adjournment of the Board Committee Meeting**

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair, may modify the order of the items on the agenda.

Board Committee Meeting*

[Legislative Committee](#)..... Dr. Chu, Committee Chair

2009 Legislative Proposals

I. Administration

Set forth below is a suggestion for administrative legislation to be sponsored by the Board in the first year of the 2009-2010 Legislative Session.

[5-4](#) Add Chapter 11 (commencing with section 30491) to Part 13 of Division 2 of section 30491 to the Revenue and Taxation Code to limit litigation costs, including attorneys' fees, under the Cigarette and Tobacco Products Tax Law in the same manner that litigation costs are limited under the Sales and Use Tax Law. This same provision would be added to the property tax law, the Franchise and Income Tax Law, and all of the Board-administered special tax and fee programs. In addition, section 7156 of the Sales and Use Tax Law would be moved to its own chapter.

Board Meeting****A. Homeowner and Renter Property Tax Assistance Hearing**
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- A1. [Christine Diane Peterson, 416186, 422998+](#)
For Claimant: Alyssa Gendron, Representative
For Franchise Tax Board: Lisa Lawson, Hearing Representative
Suzanne Small, Tax Counsel

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B1. [Taiheiyo Cement USA, Inc., 332855+](#)
For Appellant: John Rucker, Representative
Frederick Thomas, Representative
Steve West, Representative
For Franchise Tax Board: Ann Hodges, Tax Counsel

- ~~B2. [Rodney Sloss, 440362+](#)
For Appellant: ~~Rodney Sloss, Taxpayer~~
~~Alyssa Gendron, Representative~~
For Franchise Tax Board: ~~Jane Perez, Tax Counsel~~
~~Craig Scott, Tax Counsel~~~~

- B3. [David Smith, 446006+](#)
For Appellant: David Smith, Taxpayer
For Franchise Tax Board: Jane Perez, Tax Counsel
Craig Scott, Tax Counsel

C. Sales and Use Tax Appeals Hearings
These items are scheduled for the afternoon session.**D. Special Taxes Appeals Hearing**
These items are scheduled for the afternoon session.**E. Property Tax Appeals Hearings**
There are no items for this matter.**F. Public Hearing**
This item is scheduled for the afternoon session.

G. Tax Program Nonappearance Matters – Consent(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- G1. Legal Appeals MattersMr. Levine
- Hearing Notice Sent – No Response
 1. ~~Fouad Mohammed Zamzami, 425054 (CH)~~
 - Hearing Notice Sent – Appearance Waived
 2. Arco Terminal Services Corporation, 310137 (MT)
 - Petitions for Release of Seized Property
 3. Anton Halteh, 484207 (ET)
 4. Ladiwalla Corporation, 474014 (ET)
 5. Sayani Corporation, 474046 (ET)
 6. GST Liquor, LLC, 479078 (ET)
- G2. Franchise and Income Tax MattersMs. Kelly
- Decisions
 1. Jose Alvarez, Jr., 424440
 2. Jeffery T. Aubert and Vicki T. Aubert, 400128
 3. Manny De La Cruz, 378330
 4. Larry T. Heale and Juanita J. Heale, 388650
 5. Laura Himes, 440945
 6. Lanea D. Hysong, 424654
 7. Milton E. Pedrazzi, 393409
 8. Rita Ann Rapp, 347433
 9. Roland Leroy Reese, 393407
 10. Jeremiah S. Ryder, 399886
 11. Yolanda Salazar, 377388
 12. Nancy E. Torge, 430700
 13. Qyana Wallace, 397831
- G3. Homeowner and Renter Property Tax Assistance MattersMs. Kelly
- Decisions
 1. Quitin Cheeseborough, 425371
 2. Lois L. Clarkson, 437905
 3. Bong Hwa Lee, 431547
 4. Nam Soo Park, 426925
 5. Issa H. Parsia, 422647
 6. Henry Poydras, 422855
 7. Maria A. Sanchez, 422875
- G4. Sales and Use Taxes MattersMs. Henry
- Redeterminations
 1. Praxair, Inc., 447214 (OH)
 2. SMC Corporation of America, 415959 (OH)
 3. Bank of the West, 397468 (UT)
 4. Whittier Golf, LLC, 436848 (OH)
 5. Victoria Golf, LLC, 436849 (OH)

- 6. Arnold Palmer Golf Management, LLC, 436850 (OH)
 - 7. Gateway Companies, Inc., 333344 (OH)
 - 8. Cardinal Health 108, Inc., 400360 (OH)
 - Relief of Penalty/Interest
 - 9. Walmart.com USA, LLC, 483101 (EH)
 - 10. American Bridge Company—Fluor Enterprises, Inc., A Joint Venture, 483590 (CH)
 - Denial of Claim for Refund
 - 11. Ikon Office Solutions Technology Services, Inc., 378629 (OH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds Ms. Henry
- Credits and Cancellations
 - 1. Bel Air Wood Flooring, Inc., 476976 (AC)
 - 2. Global Surf Industries, Inc., 482611 (GH)
 - 3. Hollywood Wings, LLC, 483638 (AS)
 - 4. Commercial Scaffolding of California, Inc., 421716 (AS)
 - Refunds
 - 5. Art Center College of Design, 442671 (AP)
 - 6. Plant Equipment, Inc., 447891 (EH)
 - 7. Insync Media, 300198 (AS)
 - 8. ECCO Equipment Corporation, 480195 (EA)
 - 9. Sharp Chula Vista Medical Center, 473957 (FH)
 - 10. Krones, Inc., 449992 (OH)
 - 11. Ashton Abeck Design, LLC, 434310 (BH)
 - 12. John F. Lazear, 316085 (AC)
 - 13. That Corporation, 434363 (OH)
 - 14. John Zink Company, LLC, 459076 (OH)
 - 15. Owens & Minor Distribution, Inc., 415033 (OH)
 - 16. Longs Drug Stores California, Inc., 480047 (CH)
 - 17. Westcom Credit Union, 473164 (AP)
 - 18. SAP America, Inc., 346056 (OH)
 - 19. Transouth Financial Corporation, 432795 (OH)
 - 20. Burbank Wings, LLC, 469683 (AC)
 - 21. Meriwest Credit Union, 416038 (GH)
 - 22. Quality Financial, Inc., 358366 (AC)
 - 23. Intergraph Corporation, 468903 (OH)

There are no items for the following matters:

- G6. Special Taxes Matters
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- H1. Legal Appeals MattersMr. Levine
- Case Heard But Not Decided
 1. Hardial Singh Pannu and Davinder K. Pannu, 390331 (GH)
 - Local Tax Reallocation Hearings***
 2. County of Los Angeles, 469243
 3. City of Los Angeles, 472907
- H2. Franchise and Income Tax MattersMs. Kelly
- Hearing Notice Sent – Appearance Waived
 1. Jacek Kostyrko and Zofia Kostyrko, 443905

There are no items for the following matters:

H3. Homeowner and Renter Property Tax Assistance Matters

H4. Sales and Use Taxes Matters

- H5. Sales and Use Taxes Matters – Credits, Cancellations,
and RefundsMs. Henry
- Credit and Cancellation
 1. Oracle Corporation, 460489 (BH)
 - Refund
 2. Oracle Corporation, 219810 (BH)

There are no items for the following matters:

H6. Special Taxes Matters

H7. Special Taxes Matters – Credits, Cancellations, and Refunds

H8. Property Tax Matters

H9. Cigarette License Fee Matters

H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- I1. Property Taxes Matters..... Mr. Gau
- Audit
 1. SLO Cellular, Inc., (2687) – ‘CF’
- I2. Offers-in-Compromise Recommendations..... Ms. Ogrod/Ms. Yang
1. Hyunok O. Kim
 2. Lynnda A. Fair

Chief Counsel Matters

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

This item is scheduled for the afternoon session.

Administrative Session

These items are scheduled for the afternoon session:

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

1:30 p.m. Board Meeting Reconvenes****C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C1. [Main Street California, Inc., 224746 \(OH\)+](#)

For Petitioner: Charles J. Moll III, Attorney
Troy M. Van Dongen, Attorney
For Department: Cary Huxsoll, Tax Counsel

C2. [Richard A. Trifiro, 434167 \(UT\)+](#)

For Petitioner: Richard A. Trifiro, Taxpayer
For Department: Andrew Kwee, Tax Counsel

D. Special Taxes Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

~~D1a. NB Trucking, Inc., 284086 (MT)+~~~~D1b. Nijjar Brothers Trucking, Inc., 258549 (MT)+~~

~~For Petitioner: Anthony Capozzi, Attorney
For Department: Carolee Johnstone, Tax Counsel~~

Seized Property Appeal HearingD2. [Liston B. Bevard, 484215 \(ET\)+](#)

For Petitioner: Liston Bevard, Taxpayer
For Department: Monica Silva, Tax Counsel

- c. Administration Ms. Houser
1. [Contracts Over \\$1 Million+](#)
 - Department of Toxic Substances Control (DTSC) contracts with BOE to collect hazardous waste control and related fees on their behalf.
 2. Facilities Update and Direction
 - Update on the on-going projects at 450 N Street.
 - Water Intrusion Report Presentation by LaCroix Davis.
 3. 2009/10 Budget Update, Furlough Plan and Layoffs
 Information will be provided to the Board regarding the Legislative fiscal hearings and the Governor's Executive Order S-16-08 State Employee Furlough. Possible Board action or direction may be requested regarding the Governor's Budget, the Governor's Executive Order and possible layoffs.
- d. Technology Services
 There are no items for this matter.

Announcement of Closed Session Ms. Olson

Q. Closed Session

- Q1. Pending litigation: *Schroeder, et al. v. Board of Equalization, et al.* Sacramento Superior Court Case No. 34-2008-00004467-CU-MT-GDS; *Frankot, et al. v. Board of Equalization, et al.*, Sacramento Superior Court Case No. 34-2008-00012174-CU-PO-GDS; and, *Allen, et al. v. Board of Equalization, et al.*, Sacramento Superior Court, Case No. 34-2008-00017014-CU-TT-GDS (Gov. Code § 11126(e)(2)(B)(i))
- Q2. Pending litigation: *City of Fillmore v. California State Board of Equalization*, Petition for Writ of Mandate, Los Angeles County Superior Court No. BS 120799, served on May 19, 2009
- Q3. Discussion and action on personnel matters (Gov. Code § 11126(a))

Announcement of Open Session..... Ms. Olson

Adjourn

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If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

The hearing location is accessible to people with disabilities. Please contact Claudia Madrigal at (916) 324-8261, or e-mail Claudia.Madrigal@boe.ca.gov if you require special assistance.

Diane G. Olson, Chief
Board Proceedings Division

- * Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.
- ** Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- *** Municipalities are exempt from Contribution Disclosure requirements, for further information please telephone Toya Davis, Contribution Disclosure Analyst at (916) 327-1798 or email: Toya.Davis@boe.ca.gov.
- + Material is available for this Item.
- ++ Material will be available at a later date.
- "CF" Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.