



BOARD OF EQUALIZATION
BUSINESS TAXES COMMITTEE MEETING MINUTES
HONORABLE JOHN CHIANG, COMMITTEE CHAIR
450 N STREET, SACRAMENTO
MEETING DATE: OCTOBER 15, 2003, TIME: 9:30 A.M.

ACTION ITEMS & STATUS REPORT ITEMS

Agenda Item No: 1

Title: Proposed Regulatory Change Regarding Reporting Tax on Transportation Charges Based on an Alternate Method, Regulation 1628, Transportation Charges.

Issue/Topic:

Should Regulation 1628, *Transportation Charges*, be amended to provide retailers the option to report taxable transportation charges developed from a test and projected into the future, rather than reporting the transportation charges on an actual basis?

Committee Discussion:

Action 1 – Optional method of reporting transportation charges based on estimate of the charges.
An interested party discussed his proposal to address retailers' difficulties in reporting transportation charges on an actual basis. He also discussed the similarity between his proposal and the Alternative Method for Reporting Use Tax (AMRUT), which was adopted by the Board in 2001.

Action 2 – Authorization to Publish

There was no discussion of this item.

Committee Action/Recommendation/Direction:

Action 1 – Optional method of reporting transportation charges based on estimate of the charges.
The Committee directed staff to work with the interested party to draft an appropriate legislative suggestion to solve the difficulties in reporting transportation charges.

Action 2 – Authorization to Publish

No action was necessary.

