



BOARD OF EQUALIZATION
BUSINESS TAXES COMMITTEE MEETING MINUTES

HONORABLE BETTY T. YEE, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

MEETING DATE: SEPTEMBER 15, 2010, TIME: 9:30 A.M.

ACTION ITEMS & STATUS REPORT ITEMS

Agenda Item No: 1

Title: Proposed regulatory changes regarding sales of meals at summer camps

Issue/Topic:

Should Regulation 1506, *Miscellaneous Service Enterprises*, be revised to clarify when organized camps' sales of meals are nontaxable sales of student meals?

Committee Discussion:

Staff described the proposed changes to the regulation, and interested parties addressed the Committee supporting staff's recommendation. Staff also explained that following approval of the proposed revisions, outreach efforts are planned to explain how tax applies to camps' sales of meals and to make camps aware of their need to obtain seller's permits.

Committee Action/Recommendation/Direction:

Upon motion by Ms. Alby, seconded by Ms. Mandel, the Committee unanimously approved and authorized for publication Alternative 1 – Staff Recommendation. There is no operative date, and implementation will take place 30 days after approval by the Office of Administrative Law. A copy of the proposed revisions to Regulation 1506 is attached.

Agenda Item No: 2

Title: Suggested revisions to Regulation 1807, *Petitions for Reallocation of Local Tax*

Issue/Topic:

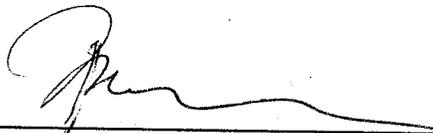
Interested parties addressed the Board suggesting revisions to BOE procedures for handling petitions for local tax reallocation.

Committee Discussion:

Interested parties discussed the proposal to revise Regulation 1807 to speed up the petition process.

Committee Action/Recommendation/Direction:

Upon motion by Ms. Yee, seconded by Mr. Horton, the matter was referred to the Business Taxes Committee for further discussion and possible action through the interested parties process. Board Members asked staff to provide in its initial discussion paper an update of the status of local tax appeal cases including whether those cases arose under prior or current rules for local tax appeals.



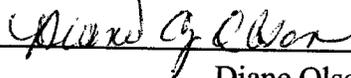
Honorable Betty T. Yee, Committee Chair



Ramon J. Hirsig, Executive Director

BOARD APPROVED

at the September 15, 2010 Board Meeting



Diane Olson, Chief

Board Proceedings Division