



STATE BOARD OF EQUALIZATION

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March 29, 2013

TO INTERESTED PARTIES

2013 BUSINESS TAXES COMMITTEE CALENDAR

Enclosed is an updated 2013 calendar for the Business Taxes Committee, reflecting the following revisions:

- Rescheduled proposed Lumber Products Assessment Regulation 2000, *Retailer Reimbursement Retention*, so that summary data derived from first quarter 2013 sales and use tax returns can be included in the issue paper.
- Added proposal for a regulatory change to provide that mobile food vendors' sales of items subject to tax are presumed to be made on a tax-included basis.

The calendar dates and topics are subject to change. See the Business Taxes Committee page on the Board's website at <http://www.boe.ca.gov/meetings/btc2013.htm> for any future changes. You may also refer to the official Board Meeting notice, which is released not less than ten days prior to each Board meeting, to confirm the actual Committee agenda items, date and time.

If you have questions about the schedule, please contact Ms. Kirsten Stark at 1-916-322-0849 or Kirsten.Stark@boe.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey L. McGuire".

Jeffrey L. McGuire, Deputy Director
Sales and Use Tax Department

JM:lw

Enclosure: 2013 Calendar

**BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of March 29, 2013**

Committee Meeting Date/Time	Issue	Reference/Regulations	Staff Provides Analysis to Interested Parties	Meeting with Interested Parties (1)	Interested Parties Provide Response	Staff Provides Second Analysis to Interested Parties	Second Meeting with Interested Parties (1)	Interested Parties Provide Response	Materials Provided to Board
1/15/2013	Proposed amendments to Regulation 1507 to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media	Regulation 1507	6/29/2012	07/17/12	Extended to 09/14/2012	10/5/2012	10/11/12	11/2/2012	1/4/2013
1/15/2013	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	(2)	(2)	(2)	(2)	(2)	(2)	1/4/2013
3/12/2013	Proposed regulation regarding the presumption of retail sale for vehicles sold at auction or by a dismantler	Proposed Regulation 1566.1	12/18/2012	1/8/2013	1/18/2013				3/1/2013
6/11/2013	Proposed regulation regarding the amount of the Lumber Products Assessment a retailer can retain for cost reimbursement	Proposed Regulation 2000	12/18/2012	1/10/2013	1/22/2013	2/22/2013	3/7/2013	4/12/2013	5/31/2013
8/13/2013	Proposed amendments regarding optional software maintenance contracts that include a back-up copy of prewritten software on tangible storage media	Regulation 1502	2/22/2013	3/6/2013	3/22/2013				8/2/2013
8/13/2013	Proposed amendments to clarify the application of tax to site license transactions involving prewritten software	Regulation 1502	3/29/2013	4/10/2013	4/25/2013	5/24/2013	6/5/2013	6/19/2013	8/2/2013
8/13/2013	Proposed amendments to clarify when relief may be extended to a person related to the party who has been granted relief under Section 6596	Regulation 1705	3/22/2013	4/4/2013	4/18/2013	5/17/2013	5/30/2013	6/13/2013	8/2/2013
11/19/2013	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	6/25/2013	7/9/2013	7/23/2013	8/23/2013	9/4/2013	9/19/2013	11/8/2013
11/19/2013	Proposed amendments regarding issuing and revoking a new seller's permit to a person with an outstanding BOE liability who enters into an installment payment agreement to pay that liability	Regulation 1699	6/28/2013	7/11/2013	7/25/2013	8/23/2013	9/3/2013 1:00 - 3:00 p.m.	9/19/2013	11/8/2013
12/17/2013	Proposed amendments to incorporate the provisions of AB 242 which extended the provisions of the Lemon Law to use tax transactions	Regulation 1655	7/26/2013	8/8/2013	8/22/2013	9/20/2013	10/3/2013	10/17/2013	12/6/2013
12/17/2013	Regulatory change to provide that mobile food vendors' sales of items subject to tax are presumed to be made on a tax-included basis	To be determined	7/24/2013	8/6/2013	8/20/2013	9/19/2013	10/2/2013	10/17/2013	12/6/2013

Notes:

(1) Unless otherwise noted, meetings with interested parties will be held at 10 a.m. in Room 122 at 450 N Street, Sacramento, CA

(2) This issue was discussed at the June 26, 2012 and January 15, 2013 Board Meetings. At the Board's direction, staff will continue outreach with interested parties to refine the proposed regulation. The issue is scheduled to be presented to the Board at the November 2013 meeting.