



STATE BOARD OF EQUALIZATION

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Executive Director

October 28, 2013

TO INTERESTED PARTIES

2013 BUSINESS TAXES COMMITTEE CALENDAR

Enclosed is an updated 2013 and 2014 calendar for the Business Taxes Committee, reflecting the addition of the following new topic:

- 1) Propose amending Regulation 1603 to clarify the application of tax to mandatory tips, gratuities or service charges.

The calendar dates and topics are subject to change. You may refer to the Business Taxes Committee page on the Board's Internet 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 Mr. Clifford Oakes at 1-916-322-5271 or Clifford.Oakes@boe.ca.gov.

Sincerely,

A blue ink handwritten signature of Jeffrey L. McGuire, consisting of several overlapping loops and a long horizontal stroke.

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

JM:co

Enclosure: 2013 and 2014 Calendar

**BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of October 28, 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
12/17/13 (3)	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	(3)	(3)	(3)	(3)	(3)	10/3/2013 (3)	12/6/2013 (3)
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
11/19/2013 (4)	Regulatory change to provide that mobile food vendors' sales of items subject to tax are presumed to be made on a tax-included basis	Regulation 1603	7/24/2013	8/6/2013	8/20/2013	(4)	(4)	9/19/2013 (4)	11/8/2013 (4)
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	(5)	(5)	10/17/2013	12/6/2013
Mar /April 2014 (6)	Proposed Regulation to incorporate the provisions of the Revenue and Taxation code section 6377.1 providing a sales tax exemption for qualified TPP used in Manufacturing	Regulation 1525.4	9/27/2013	10/9/2013	10/23/2013	11/14/2013	12/5/2013 (6)	TBD (6)	TBD (6)
May/ June 2014 (7)	Proposed Amendments to clarify the application of tax to mandatory tips, gratuities, or service charges	Regulation 1603	11/22/2013	12/10/2013	1/10/2014	2/21/2014	TBD (7)	TBD (7)	TBD (7)

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BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of October 28, 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 December 2013 meeting.
 - (3) In lieu of the first scheduled discussion paper and interested party meeting, staff sent a survey to every cigarette and tobacco product retailer with more than one location. The survey gave retailers an opportunity to provide input on the effects of imposing a dollar limit on transfers of cigarette and tobacco products between locations. Instead of a second discussion paper and second interested party meeting, staff will send the survey results to interested parties and invite them to submit comments before the issue paper is prepared. This issue has been rescheduled to the December 17, 2013 BTC meeting.
 - (4) There were no comments submitted from the 1st Interested Parties meeting and no changes made to staff's recommendation. Therefore, the 2nd Discussion Paper and 2nd Interested Parties meeting have been canceled and the presentation of the Issue has been moved to the November BTC meeting.
 - (5) There were no comments submitted from the 1st Interested Parties meeting and no changes made to staff's recommendation. Therefore, the 2nd Discussion Paper and 2nd Interested Parties meeting have been canceled.
 - (6) The 2014 Board calendar is pending approval. The issue will be scheduled for either the March or April BTC meeting, depending on which one is held in Sacramento. The 2nd Interested Parties meeting has been rescheduled from Tuesday 12/3/13 to Thursday 12/5/13 (later that week).
 - (7) The 2014 Board calendar is pending approval. This issue will be scheduled for either the May or June BTC meeting, depending on which one is held in Sacramento.**

**BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2014 CALENDAR
Current as of October 28, 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
Mar /April 2014 (2)	Proposed Regulation to incorporate the provisions of the Revenue and Taxation code section 6377.1 providing a sales tax exemption for qualified TPP used in Manufacturing	Regulation 1525.4	9/27/2013	10/9/2013	10/23/13	11/14/2013	12/5/2013 (2)	TBD (2)	TBD (2)
May/ June 2014 (3)	Proposed Amendments to clarify the application of tax to mandatory tips, gratuities, or service charges	1603	11/22/2013	12/10/13	1/10/2014	2/21/2014	TBD (3)	TBD (3)	TBD (3)

- 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) The 2014 Board calendar is pending approval. The issue will be scheduled for either the March or April BTC meeting, depending on which one is held in Sacramento. The 2nd Interested Parties meeting has been rescheduled from Tuesday 12/3/13 to Thursday 12/5/13 (later that week).
 - (3) **The 2014 Board calendar is pending approval. The issue will be scheduled for either the May or June BTC meeting depending upon which one is held in Sacramento.**