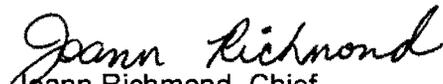


# Memorandum

To: Honorable Jerome E. Horton, Chairman  
Honorable Michelle Steel, Vice Chairwoman  
Honorable Betty T. Yee, First District  
Senator George Runner (Ret.), Second District  
Honorable John Chiang, State Controller

Date: June 13, 2014

From:   
Joann Richmond, Chief  
Board Proceedings Division

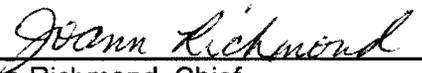
Subject: Correction to Board Meeting Minutes of October 31, 2013  
June 2014 Administrative Session, Item N, Consent Agenda

The October 31, 2013 Board-approved minutes recorded an incorrect reference to a summary decision for publication on a case that was not subject to Revenue and Taxation Code section 40. The attached Minute page reflects the proposed correction in strikethrough and underline. This correction is being placed on the June 2014 Administrative Consent Calendar for the Board's approval.

JR:rfb  
Attachment

cc: Ms. Cynthia Bridges  
Mr. Randy Ferris  
Mr. Jefferson Vest

Approved:  
  
Cynthia Bridges  
Executive Director

Board Approved:  
  
Joann Richmond, Chief  
Board Proceedings Division

Thursday, October 31, 2013

Randeep Singh Dhillon, 485664 (DF)

Beale Monterey Enterprises, Inc., 485668 (DF)

Sam Sambee Enterprises, Inc., 485729 (DF)

Final Action: Upon motion of Ms. Yee, seconded by Mr. Runner and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee and Mr. Runner voting yes, Ms. Mandel absent and not participating in accordance with Government Code section 15626, the Board ordered that the petition be redetermined as recommended by the Appeals Division. ~~The Board's decision was not held in abeyance pending adoption of a summary decision for publication.~~

Ms. Mandel returned to the Boardroom.

Song Cha Sanchez, 535612, 570144 (AS)

Final Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board ordered that the collection cost recovery fee be waived, and that the petition otherwise be redetermined as recommended by the Appeals Division.

The Board referred the treatment of successor liability and dual determinations to the Customer Service and Administrative Efficiency Committee for review.

First Petrol, Corp., 522898 (CH)

Final Action: Upon motion of Ms. Yee, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board recognized deletion of the negligence penalty and ordered that the petition be redetermined as recommended by the Appeals Division. The Board directed staff to inform the taxpayer of the Offer in Compromise program.

Online Solar, Inc., 528698 (OH)

Final Action: Upon motion of Ms. Yee, seconded by Ms. Mandel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

### SALES AND USE TAX APPEALS HEARINGS

Fun is First, Inc., 334140, 559880 (EA)

1-1-98 to 12-31-02, \$53,635.00 Claim for Refund

1-1-06 to 12-31-09, \$32,254.72 Tax

For Petitioner/Claimant:

Angie Miller, Representative

Karen Warrick, Representative

Priscilla Burpee, Representative

For Sales and Use Tax Department:

Cary Huxsoll, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether adjustments are warranted to the measure of unreported taxable sales.