

October 14, 2014

California State Board of Equalization
Mr. Jerome E. Horton, Chairman
621 Capitol Mall
Sacramento, CA 95814

RE: AB 919

Dear Chairman Horton,

Congratulations on passage of AB 919 this past September 27, 2014. Moving forward on repayments due our veterans, William M. Connell has been working on a proposed formula for repayment that could be implemented administratively by the State Board of Equalization, to be guided by the mantra "Leave no one behind" and the "Genius" letter sent to our Governor and each of your offices. We will finally be able to find a cure for the many mistakes that have been made over the last 21 years.

There are three different Veterans Groups or subsets that are in need of administrative adjudication of this matter:

- (1) Those Veteran Vendors who the State Board does not know of.
- (2) Those Veteran vendors that the State knows of from 2002 till 2010, and that the State Board of Equalization has records of these Veterans and of denying them this tax exemption as contained in B&P 16102.
- (3) Those Veteran Vendors who prior to 2002 have been denied the tax exemption. Those Veteran Vendors the SBOE knows of and has records of. (Decisions and Recommendations denying those Veterans their tax exemption.) An SBOE inquiry of District records should yield more of these Veterans.

My records indicate that these Veterans have been requesting the tax burden be exempted from at least 1991 until present. I would be interested in assisting the S.B.O.E. in this task so that "No Honorably Discharged Veteran Vendor is left behind." I have already met with various Veteran's groups to properly identify all Veterans concerned.

Thank you.

Respectfully,

William M. Connell
U.S. Army Honorably Discharged

STATE BOARD OF EQUALIZATION



Appeal Name: William M. Connell

Case ID: ITEM #:

Date: 10.15.14 Exhibit No: 10.11

TP FTB DEPT **PUBLIC COMMENT**

Legislative Counsel
D Boyer Vainp

All State Attorney
Erney Lawyer! Sent on 9/30/14

1 TO THE GOVERNOR OF CALIFORNIA,

2 **The Genius of Business & Professions Code 16102**

3 "Every soldier, sailor or marine of the United States who has received an honorable
4 discharge or a release from active duty under honorable conditions from such service may
5 hawk, peddle and vend any goods, wares or merchandise owned by him, except spirituous,
6 malt, vinous or other intoxicating liquor, without payment of any license, tax or fee
7 whatsoever, whether municipal, county or State, and the board of supervisors shall issue to
8 such soldier, sailor or marine, without cost, a license therefor." B&P Code 16102

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10 The Reason for Establishment: If for some reason a law is not clear by the text (which is again
11 quite clear), then we need to look at the original intent behind the law.

12 *"... the most Universal and effectual way of discovering the true meaning of a law,*
13 *when the words are dubious, is by considering the reason and spirit of it; or the cause*
14 *which moved the legislator to enact it." 1 William Blackstone Commentaries 61*

15 When reading the plain intent and taking into consideration the application of this law
16 upon the persons it was designed to effect, we must consider several salient facts. First, when it
17 comes to the defense of the country, there are those who will fight abroad hand to hand and
18 engage the enemy directly. Then, there are those who remain home and often, pay greater taxes
19 in support of the war. It is also noted, that many who go off to War are not going to come back.
20 It is they who will bear the greatest burden. Not only will they and their heirs be deprived of all
21 future earning potential, but also of the very existence of that person. Further, the effects of war
22 often go on to burden the individual who went to war in many ways. This is not disputed by
23 either side (if I may so presume).

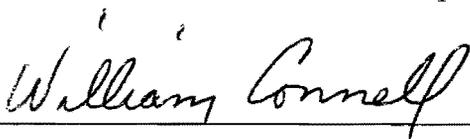
24 Many veterans of conflicts experience loss of limbs mental anguish and sometimes shock
25 from such extraordinary circumstances as only War tends to cause. People who have been in
26 such conflicts often end up tuning out of society altogether. Not only is this a problem to them,
27 but it is a problem for us since they once again live among us. There is a compelling state interest
28 in having such individuals reintroduced to society.

1 The Genius of this particular law and the likely intent for its enactment by the legislature
2 was to encourage veterans who were honorably discharged from the military to get out into
3 society again. The law was designed specifically for vendors and hawkers which are jobs that
4 require direct contact with the public and the citizens of the state. The profession of hawking and
5 peddling of goods requires social interactions by the people who are doing such duties. Many
6 people who went to War may be averse to such acts since they may have lost limbs and so forth.

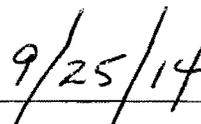
7 The second Genius of this law is that it works to encourage many of those Veterans, who
8 the citizens financially support, off welfare and gives them the capacity to be self-sufficient and
9 productive members of society. For many of us in society, we take our self-sufficiency for
10 granted and it is hard to recognize how others cannot be self sufficient. This law as it was
11 originally enacted gives the real opportunity for many members of the Veteran Community to
12 come off the welfare rolls. It allows them the chance to not only earn an honest income, but to do
13 it in the most dignified manner possible, with their own steam!

14 The final genius of this law may not have even been considered by the representatives
15 who unanimously enacted this law, but it is so fundamental that they should be given credit for it
16 well past the time they enacted it. It allows the rest of to see the effects of war by seeing those
17 who fought. In doing such, we are forced to remember so we may understand the effects of such
18 decisions in the future. With so much that goes on in our day to day lives, we often forget minor
19 things and even major calamities. War is no small matter to be entered into lightly and lest the
20 effects of Wars fought past be hidden, it may hamper our decision in entering future Wars. We
21 cannot fully understand the cost to us or our posterity if those who fought for us and the effects
22 such fighting had on them are hidden away in some closed room privately suffering.

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24 Respectfully submitted,

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27 William Connell, US Army Hon. Discharged

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27 Date

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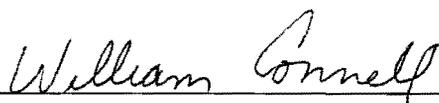
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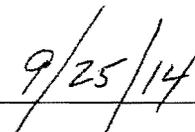
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