

**BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2014 CALENDAR
Current as of November 18, 2014**

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
4/22/2014	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	11/14/2013 (2)	12/05/2013 (2)	12/19/2013 (2)	1/31/2014 (2)	2/18/2014 (2)	2/28/2014 (2)	4/11/2014 (2)
5/22/2014	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	2/7/2014	2/20/2014	3/7/2014	5/9/2014
9/23/2014	Proposed amendments to clarify when CO ₂ may qualify as a fertilizer	Regulation 1588	5/9/2014	5/21/2014	6/6/2014	7/3/2014 (3)	7/15/2014 (3)	8/1/2014	9/12/2014
11/19/2014 (4)	Proposed amendments to clarify the application of tax to devices implanted to mark the location of a medical condition	Regulation 1591	6/6/2014	6/16/2014	6/27/2014	8/1/2014	8/14/2014	9/4/2014	11/7/2014
11/19/2014 (4)	Proposed amendments to clarify the definition of diesel fuel with respect to farming activities or food processing and the diesel fuel prepayment exemption	Regulations 1533.2 and 1598.1	7/3/2014	7/15/2014	8/1/2014	8/26/2014 (5)	9/9/2014 (5)	9/25/2014	11/7/2014
(Removed from agenda)	Proposed amendments to update the tax rates and provide consistent rounding of the cold food factor percentage.	Regulation 1574							11/7/2014
11/19/2014	Proposed amendments to delete reference to "section 35 of article XIII of" in subdivision (b)(7)(A) so the regulation does not need to be updated each time a tax is added to or deleted from the CA Constitution.	Regulation 1685.5							11/7/2014

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) A 3rd Interested Parties meeting was scheduled for this issue. The dates related to the 1st Interested Parties meeting have been removed; the dates listed in the calendar are related to the 2nd and 3rd Interested Parties meetings.
- (3) Staff and interested parties agree on the proposed revisions and do not believe there is a need for another discussion paper or interested parties meeting. Accordingly, the 2nd Discussion Paper and 2nd Interested Parties meeting have been canceled. Staff will advise interested parties that comments may be submitted up to August 1, 2014 to be considered in the preparation of the Formal Issue Paper.
- (4) The Business Taxes Committee meeting has been rescheduled from November 18, 2014 to November 19, 2014.
- (5) Staff and interested parties agree on the proposed revisions and do not believe there is a need for another discussion paper or interested parties meeting. Accordingly, the 2nd Discussion Paper and 2nd Interested Parties meeting have been canceled. Interested parties are advised that comments may be submitted up to September 25, 2014 to be considered in the preparation of the Formal Issue Paper.

*Calendar dates and topics are subject to change.
*The most recent changes are shown in bold.