



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE FIONA MA, CHAIR
450 N STREET SACRAMENTO, ROOM 121,
MARCH 25, 2015 10:00 AM**

----- Committee Report and Action Summary -----

I. 2015 LEGISLATIVE PROPOSAL

Set forth below is a suggestion for legislation to be sponsored by the BOE in the first year of the 2015-16 legislative session (see attachment).

Special Taxes and Fees

**Suggestion
Number**

4-5 Amend Revenue and Taxation Code (RTC) Section 42010 to (1) clarify that direct sellers must electronically report the emergency telephone users surcharge portion of the prepaid Mobile Telephony Services (MTS) surcharge to the Board of Equalization (BOE) pursuant to the Emergency Telephone Users (911) Surcharge Act, and (2) specify the account or fund into which direct seller remittances are deposited. Amend RTC 42023 to add clarifying expenditure language and the agency responsible to allocate moneys deposited into the Prepaid MTS 911 Account and Prepaid MTS PUC Account, respectively. (Housekeeping)

Source: Legal Department, Property and Special Taxes Department, and Administration Department

Revenue Impact: None

COMMITTEE RECOMMENDATION: Adopt (5-0)

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II. 2015 LEGISLATIVE BILLS

Recommendation for Board Position:

Bill No	Author	Date	Subject	Committee Recommendation
<u>AB 160</u>	Dababneh	03/19/15	Criminal Profiteering: Tax Fraud	No position taken. Bring back as bill is further developed.
<u>AB 203</u>	Obernolte	01/29/15	Fire Prevention Fee: Filing Deadline	Support (5-0)
<u>AB 405</u>	Brough	02/19/15	Interest Equalization	Support (5-0)
<u>AB 582</u>	Calderon	02/24/15	Entrepreneur Partnership Act of 2015	No position taken. BOE will look at own program.
<u>AB 717</u>	Gonzalez	02/25/15	Sales and Use Tax: Exemption: Diapers	No position taken.
<u>AB 1157</u>	Nazarian	02/27/15	Property Tax: Certificated Aircraft Assessment	No position taken.
<u>SB 24</u>	Hill	12/01/14	STAKE Act: E-cigarettes	Support if amended to provide adequate BOE funding (5-0)
<u>SB 250</u>	Gaines	02/18/15	Fire Prevention Fee: Filing Deadline	Support (5-0)
<u>SB 433</u>	Berryhill	As proposed to be amended	Fuel Tax Swap: Rate Setting: Department of Finance	No position adopted. Will work with author.
<u>SB 480</u>	Pan	02/26/15	Property Tax: Heavy Equipment Rental Tax	No position taken. Staff directed to articulate BOE's need for adequate funding.
<u>SB 661</u>	Hill	02/27/15	Property Tax: State Assessment: Commercial Air Carriers Personal Property	Sponsor (4-1) Staff will work with author to develop a codified assessment methodology that is cost efficient.

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SR-18 Pan

03/11/15

Relative to the Tax
Recovery and Criminal
Enforcement Task Force

**BOARD OF EQUALIZATION
BOARD COMMITTEE ON LEGISLATION
March 25, 2015**

Attending: Honorable Fiona Ma, Chair, Honorable George Runner, Honorable Jerome Horton, Honorable Diane Harkey, and Yvette Stowers

<u>Suggestion No.</u>	<u>Ma</u>	<u>Runner</u>	<u>Horton</u>	<u>Harkey</u>	<u>Yee/Stowers</u>	<u>Committee Recommendation</u>
I. 2015 Legislative Proposal Special Taxes and Fees						
<u>4-5</u>	Y	Y	Y	Y	Y	Adopt (5-0)

II. 2015 Legislative Bills Recommendation for Board Position:						
AB 160 Dababneh						No position taken. Bring back as bill is further developed.
AB 203 Oberholte	Support	Support	Support	Support	Support	Support (5-0)
AB 405 Brough	Support	Support	Support	Support	Support	Support (5-0)
AB 582 Calderon						No position taken. BOE will look at own program.
AB 717 Gonzalez						No position taken.
AB 1157 Nazarian						No position taken.

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<u>Bill No.</u>	<u>Ma</u>	<u>Runner</u>	<u>Horton</u>	<u>Harkey</u>	<u>Yee/Stowers</u>	<u>Committee Recommendation</u>
SB 24 Hill	Without Objection					Support if amended to provide adequate BOE funding. (5-0)
SB 250 Gaines	Support	Support	Support	Support	Support	Support (5-0)
SB 433 Berryhill	Yes	Yes	No	No	No	Motion to Sponsor. Failed (2-3) No position taken. Will work with author.
SB 480 Pan						No position taken. Staff directed to articulate BOE's need for adequate funding.
SB 661 Hill	Sponsor	Sponsor	Sponsor	Sponsor	No	Sponsor (4-1) Staff will work with author to develop a codified assessment methodology that is cost efficient.

March 25, 2015

Approved: _____

Ms. Fiona Ma, Chair
Board Member
Board Legislative Committee



Cynthia Bridges, Executive Director

BOARD APPROVED



at the April 28, 2015 Board Meeting