



BOARD OF EQUALIZATION

BUSINESS TAXES COMMITTEE MEETING MINUTES

HONORABLE DIANE L. HARKEY, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

MEETING DATE: OCTOBER 25, 2016, TIME: 9:00 A.M.

ACTION ITEMS & STATUS REPORT ITEMS**Agenda Item No: 1****Title: Proposed revisions to Regulation 1524, *Manufacturers of Personal Property*****Issue/Topic:**

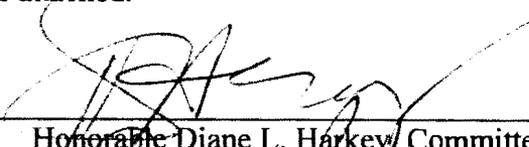
Whether the Board should amend Regulation 1524, *Manufacturers of Personal Property*, to clarify the application of tax to alterations of new and used garments.

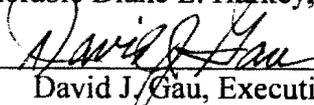
Committee Discussion:

Staff introduced the issue. Ms. Harkey explained staff's revisions regarding alterations to new and used garments. There was discussion by the committee of existing law and clarification of the regulatory change. Ms. Stowers asked if the proposed changes gave those that perform alterations parity to dry cleaners. It was explained that dry cleaners have a specific statute addressing their transactions. Staff plans to propose similar statutory language at the December 2016 Legislative Committee to address tailors' transactions.

Committee Action/Recommendation/Direction:

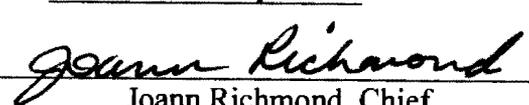
Upon motion by Mr. Horton, seconded by Ms. Ma, without objection, the Committee approved and authorized for publication the proposed amendments to Regulation 1524. A copy of the proposed amendments to Regulation 1524 is attached.



Honorable Diane L. Harkey, Committee Chair

David J. Gau, Executive Director

BOARD APPROVED

at the October 25, 2016 Board Meeting

Joann Richmond, Chief
Board Proceedings Division