

# Memorandum

To : Honorable Betty T. Yee, Chairwoman, First District  
Honorable Judy Chu, Ph.D., Vice-Chair, Fourth District  
Honorable Bill Leonard, Second District  
Honorable Michelle Steel, Third District  
Honorable John Chiang, Controller

Date : March 7, 2007

From : Kristine Cazadd  
Chief Counsel 

Subject : **Item P2, Subparagraph 1**  
**March 20, 2007 Board Meeting**  
**Chief Counsel Report**  
**Status of Settlements**

This memorandum provides a status report and an overview of the programs, workload, accomplishments, and direction of the Settlement Division of the Legal Department. A primary role of the Settlement Division is to accelerate revenues, expedite resolution of tax and fee disputes, and save administrative and litigation costs through negotiated settlements. Another key role is to accelerate collection and provide taxpayer relief by compromising final liabilities with taxpayers and feepayers who cannot be expected to pay the liability in full within a reasonable amount of time, by subordinating or releasing liens where such actions are in the best interest of the State, and by providing qualifying spouses and registered domestic partners with innocent spouse and equitable relief. The Division also provides legal support and assistance on investigations, contracts and Victim Compensation and Government Claims Board matters, and recently began providing oversight and review for regulations processing, and administrative law oversight.

## Settlement Section

### Settlement Program

The Settlement Section within the Settlement Division negotiates and settles disputed civil tax and fee liabilities that are in the administrative appeals process. The Board's Administrative Settlement Program is open to taxpayers and feepayers who have a petition for redetermination, late protest, or claim for refund pending with the Board in connection with sales or use tax liabilities or 18 special tax or fee liabilities.<sup>1</sup> To be considered, a written settlement proposal must be submitted to the Settlement Section at least 45 days before the first scheduled Board hearing on the matter. By statute, settlements must be consistent with a reasonable evaluation of the costs and risks of litigation and must be in the best interest of the State.

<sup>1</sup> See Exhibit A for list of programs.

The statutes authorize the Board's Chief Counsel and Executive Director to jointly approve settlements, often referred to as "small settlements," in which the reduction in tax, fee and/or penalties does not exceed \$5,000.<sup>2</sup> Settlement recommendations in which the reduction in tax, fee and/or penalties exceed \$5,000 are reviewed by the Attorney General, who comments on their reasonableness. These settlements are then submitted to the Board Members for approval in closed session. If the Board does not approve or disapprove a settlement within 45 days of submission, it is deemed approved. The statutes limit Board Member participation in the settlement process to closed session approval or disapproval, thereby creating a "firewall" for negotiations to occur exclusively within the Settlement Division.

Settlements are confidential tax information except that, for settlements in which the reduction of tax, fee and/or penalties exceeds \$500, a Public Record Statement is placed in the office of the Executive Director and is available for public review. The Public Record Statement includes only the taxpayer's or feepayer's name, the total amount in dispute, the settlement amount, a statement of why the settlement is in the best interests of the state, and, if applicable, the Attorney General's conclusion regarding the reasonableness of the settlement. Settlements are final and may not be appealed unless fraud or material misrepresentation is shown.

### **Caseload and Revenue**

Proposals received by the Settlement Section are immediately reviewed for eligibility and completeness. Cases that are not eligible for settlement consideration include cases that are not in the administrative appeal process, e.g., a case involving a final liability, or a proposal not submitted at least 45 days before the first scheduled Board hearing date for the case. Accepted cases are assigned to settlement staff for review, evaluation and negotiation. During calendar year 2006, the Settlement Section accepted 320 settlement proposals into the program.

During most of 2006, three full time attorneys, one half time attorney and two settlement officers with audit background completed 291 cases and succeeded in reaching agreement on 135. Fifty-three cases were withdrawn by the taxpayer or feepayer before entering into settlement negotiations. Cases are typically withdrawn because the dispute has been resolved at some other level in the appeal process. Excluding the withdrawn category, staff were successful in settling 57 percent of the completed cases.

During 2006, the Settlement Section resolved \$17.1 million in total liabilities,<sup>3</sup> of which \$16.6 million was in dispute. The total settlement amount for the year was \$11.9 million, meaning that the settlements retained 69.60 percent of the total liabilities involved and 68.60 percent of the disputed total liabilities. Between the end of 1992, when the Settlement Program began, and the end of 2006, program staff settled over 2300 cases involving liabilities of over \$432 million.

Accelerated revenue collected represents the amount of money that the Settlement Section brings in net of any amounts already paid, refunds, and subsequent installment payments. During 2006, the Settlement Section accelerated revenue collection by over \$2.0 million.

Taxpayers and feepayers may negotiate not only the amount of the total liability to be compromised, but also the payment terms of the settlement. In approximately a third of settlements, the taxpayer or feepayer pays the settlement amount under an installment plan.

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<sup>2</sup> Assembly Bill 3076, effective January 1, 2007, expanded this authorization to include Special Tax and Fee programs for which BOE has settlement authority.

<sup>3</sup> Total liabilities include both the disputed liabilities and that portion of the liabilities that the taxpayer or feepayer does not dispute.

### **Other Accomplishments**

***Expanded Settlement Authority:*** At its inception at the end of 1992, the Settlement Program was available only to taxpayers with disputed sales and use tax liabilities. Settlement authority has since expanded to include a total of 19 tax and fee programs. In 2006, in cooperation with the Excise Taxes and Fees and Legislative and Research Divisions, staff drafted legislation, AB 3076, which, effective January 1, 2007, added “small settlement” authority, described above, for disputed special tax and fee liabilities. The new legislation eliminates the time and cost of Attorney General and five-member Board consideration of such cases and provides faster dispute resolution for taxpayers and fee payers.

***Increased Staff Expertise:*** The Settlement Program, first administered by the Sales and Use Tax Department, moved to the Legal Department in 1999. This move has allowed cases to be assigned to both auditors and attorneys, depending upon whether the dispute arose primarily from audit issues or legal issues and has facilitated development of settlement staff expertise in evaluating and considering cases in light of litigation risks and costs as mandated by statute.

***Favorable Bureau of State Audits Review:*** In a 1999 report, the Bureau of State Audits concluded that the Board’s Settlement Program has many merits, is efficient and effective in resolving tax disputes, generally shortens the tax dispute resolution process and promotes a better working relationship between taxpayers and fee payers and the Board.

***Proactive Approach:*** Because taxpayers and fee payers who are not represented by attorneys, accountants, or other representatives may be unsophisticated in the law, in evaluating and negotiating cases, settlement staff not only consider issues raised by taxpayers and fee payers in their settlement offers, but also proactively consider any other issues that could potentially raise hazards of litigation, thus enhancing the prospects of resolving disputed liabilities through the settlement process.

### **Outreach**

***Notices to Taxpayers and Fee payers:*** Taxpayers and fee payers who have filed an appeal with the Board generally receive two letters advising them of their opportunity to request settlement of their dispute. For petitions and late protests, one letter is mailed along with a settlement proposal form BOE 393<sup>4</sup> after their petition or late protest is acknowledged. The second notice is included with information regarding their Board hearing. Settlement staff sends out between 100 and 200 letters to new petitioners in any given month. For claims for refund, taxpayers receive information about filing a settlement proposal with a letter from the Board’s Refunds Section regarding appeals conferences and then another reminder about settlement with the notice regarding Board hearings.

***Public Presentations and Telephone Assistance:*** Settlement staff make presentations on the Settlement Program at a variety of tax and professional organization meetings and conferences. At these functions staff explain the program and its procedures and encourage representatives to consider settlement for their clients. Staff also provide information and assistance to many taxpayers by phone on how to file a settlement proposal and how the settlement process works.

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<sup>4</sup> See Exhibit B.

***Internet Site:*** Information on the Settlement Program, including the proposal form, is available on the Board's website. Links to settlement information can be found on the Board website's homepage under the drop down menu "Your Rights" and "Taxes and Fees." The settlement proposal form is designed for ease of use and can be filled out and filed by the taxpayer or feepayer or their representative. Taxpayers and fee payers, however, are not required to use the form and may submit an offer in writing by letter or other written communication.

***Board Publications:*** Pamphlet 70 - *Understanding Your Rights as a California Taxpayer* and Pamphlet 17 - *Appeals Procedures* contain information regarding the filing of a settlement proposal and are handed out at the conclusion of each audit.

### **Looking Forward**

***Training:*** Over the past two years, a number of staff changes have occurred during reorganization designed to better achieve the Department's mission and goals and better serve taxpayers and the agency. The Settlement Section has implemented ongoing training for staff to ensure that the Settlement Program continues to consistently provide high quality service.

***Working Relationship with Attorney General's Office:*** The Senior Assistant Attorney General who for several years has been responsible for handling the settlement proposals that staff submits to the Attorney General's Office for review and comment was recently promoted. Staff will be working to establish an equally positive working relationship with his successor.

### **Offer in Compromise (OIC) Section**

#### **OIC Program**

The OIC Section evaluates and recommends approval of taxpayer proposals to compromise final, undisputed liabilities arising from certain tax and fee programs administered by the Board.<sup>5</sup> Taxpayers are eligible for the OIC Program if they have a final tax or fee liability on a closed account, are no longer associated with the business that incurred the liability, do not dispute the amount owed, and cannot pay the full amount owed in a reasonable period of time.

In evaluating an offer, staff considers a variety of factors, such as the taxpayer's financial circumstances, age, and potential for changed circumstances and whether accepting the offer is in the best interest of the state. By statute the Chief Counsel and Executive Director must approve acceptance of offers in which the reduction of tax or fee is \$7,500 or less. Acceptance of an offer involving a reduction in tax or fee in excess of \$7,500 requires approval by the five-member Board.

A Public Record is placed in the office of the Executive Director and is available for public review for offers in which the reduction of tax, fees, and/or penalties exceeds \$500. The Public Record includes only the taxpayer's or feepayer's name, the amount of unpaid tax, penalties and interest, the offer amount, and a statement explaining why accepting the offer is in the best interest of the State.

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<sup>5</sup> See Exhibit C for list of programs.

During 2006, the OIC Section received 354 taxpayer OIC requests. The Section's six staff completed work on 323 requests. Sixty-nine requests were accepted, 139 requests did not qualify for the OIC Program for procedural reasons,<sup>6</sup> and 42 requests were withdrawn by the taxpayers to seek other resolution of their liability. Staff was unable to resolve 73 requests. Work on the remaining 31 requests is in progress. Of requests that qualified for the OIC program, almost 50 percent were accepted.<sup>7</sup>

For the OIC requests accepted in 2006, the OIC Section received payments totaling \$1,698,894. Total tax (exclusive of interest and penalties) owing on these accounts was \$1,828,007. Thus, the percentage of tax received was 93 percent.

### **7097(e) Program and Coordination with Taxpayers' Rights Advocate**

Before enactment of subsection (e) of Revenue and Taxation Code section 7097 in 1999, the Board's staff was only able to release liens if the State's interest was secured by other property. For example, if a taxpayer owned three parcels of property, each one equal in value to the liability, the Board could execute a release of liens on two of the parcels if the liability was to be paid to the Board upon disbursement of the proceeds from the sale of the third parcel. The 7097(e) program gives the Board authority to release or subordinate a lien (whether the State is secured or not) if it facilitates the collection of the tax or fee or if it is in the best interest of the State and of the taxpayer/feepayer.

In 2006 the OIC Section, in cooperation with the Taxpayer Right's Advocates office, facilitated the resolution of liabilities for six taxpayers through the 7097(e) program. These cases involved a variety of circumstances including bankruptcy, joint tenancy lien issues, and injured third-parties. As a result, the Board received payments totaling \$301,741.77.

### **Innocent Spouse and Equitable Relief Program**

Revenue and Taxation Code section 6456 and Regulation 1705.1 give the Board the authority to relieve the liability of a spouse or registered domestic partner (hereinafter referred to as spouse) where the claiming spouse can show:

- Tax is owed on a sellers permit issued to a husband and wife co-ownership account or a registered domestic partnership account;
- The liability is attributable to the nonclaiming spouse;
- The spouse claiming relief establishes that he or she did not know of, and that a reasonably prudent person in the claiming spouse's circumstances would not have had reason to know of, the liability;
- The claiming spouse is no longer married to or is legally separated from the non-claiming spouse, or the claiming spouse is no longer a member of the same household as the nonclaiming spouse; and
- It would be inequitable to hold the claiming spouse liable for the liability, taking into account whether the claiming spouse significantly benefited directly or indirectly from the liability, and taking into account all other facts and circumstances.

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<sup>6</sup> To participate in the OIC Program, a taxpayer's account must be closed, the taxpayer must not be associated with the same or similar type of business as the one that incurred the liability, the taxpayer cannot be disputing the liability, and the taxpayer must be able to fund the offer proposal in a lump sum.

<sup>7</sup> The acceptance rate is calculated by adding the acceptance and denials and dividing the accepted offers by this sum.

This type of relief is often referred to as innocent spouse relief. A claiming spouse may file his or her written request by letter, on the Board's application form BOE-682-A, located in Publication 57, *Innocent Spouse Relief from Sales and Use Tax*, or by other written communication. A written request must be filed within the statute of limitations, which is the later of one year from the date of the Board's first contact with the spouse making the claim, five years from the due date of the return filed without payment of the tax, or five years from the finality date of a Board determination.

Once an application is received, staff evaluates information and documentation received from both the nonclaiming and claiming spouse to determine whether relief should be recommended. If the claiming spouse does not meet the specific requirements for innocent spouse relief and Board staff denies his or her claim, the claiming spouse may then request equitable relief for any portion of the liability that has not been paid. Additional criteria that may be considered in determining whether equitable relief should apply include, but are not limited to:

- the claiming spouse's economic/financial condition;
- whether a divorce decree assigns responsibility to the other spouse;
- whether any duress or abuse was involved;
- whether the claiming spouse was contacted by the Board regarding unpaid tax returns or other compliance issues; and
- whether or not the nonclaiming spouse takes responsibility for the liability.

Staff weighs the above factors and any other relevant factors before reaching a determination. If staff denies the claim for equitable relief, the claimant may request an appeals conference and Board hearing.

During 2006, the OIC Section received 25 innocent spouse requests and had 17 innocent spouse requests under review from the previous year. Staff resolved all 42 requests. Nine requests were approved for innocent spouse relief or equitable relief. Twenty-eight requests did not qualify for either program for procedural reasons. Three taxpayers withdrew their request to seek other resolution of their liability. Two requests were unsupported and were denied. In 2006, the acceptance rate for qualified requests for relief was 82 percent.

### **Other Accomplishments**

#### **Offers in Compromise Program**

***Multi-Agency OIC Application:*** In cooperation with the OIC Section's counterparts at FTB and EDD, the OIC Section developed and implemented a single OIC application form that taxpayers may use for any of the three tax agencies. Previously, taxpayers wishing to submit an OIC application with more than one of the tax agencies had to complete a different form for each agency, each totaling a dozen pages or more in length. The new consolidated form is convenient for taxpayers and allows a seamless interaction with the three agencies. The new form is available in hardcopy format and is also accessible online in a user-friendly, printable format.

**AB 3076 - OIC Statutes for Special Taxes & Fees Programs:** In cooperation with the Excise Taxes and Fees and Legislative and Research Divisions, the OIC Section drafted legislation, AB 3076, which, effective January 1, 2007, added Offer in Compromise authority for ten special taxes and fees programs to the Revenue and Taxation Code. AB 3076 enables the Board to compromise liabilities without the use of the judicial system. The new legislation facilitates taxpayer and feepayer participation in the OIC program and provides a uniform method for resolving liabilities that is consistent with other tax and fee programs and less costly to taxpayers and the State.

Previously, only liabilities assessed under the Sales and Use Tax Law, the Use Fuel Tax Law and the Underground Storage Tank Maintenance Fee Law could be compromised by the Board. Other special taxes and fees could only be compromised through a lawsuit filed by the Attorney General's Office on behalf of the Board against a taxpayer or feepayer. This process was expensive and cumbersome, caused additional financial burden to the taxpayer or feepayer who had to pay all court filing fees in addition to the offered funds, and had a negative impact on credit scores of the taxpayer or feepayer because the lawsuits became a public record.

**Training:** In 2006 the OIC Section developed a training seminar for Board staff that includes detailed information about the OIC program. The training was designed to help staff recognize potential OIC program candidates and to provide staff with an additional collection remedy to resolve uncollectible aged receivables. OIC Section staff provided seminars to staff in Northern California district offices and BOE Headquarters. The feedback has been excellent and should enhance taxpayer service.

#### **7097(e) Program/Taxpayers' Rights Advocate**

Board staff has been able to use Revenue and Taxation Code section 7097(e) to resolve cases that do not qualify under the OIC program. For example, a taxpayer may file an offer under the OIC program even though the taxpayer's liability was discharged in bankruptcy because the Board secured its interest for the liability with a pre-petition bankruptcy lien that remains on the taxpayer's credit report and survives the discharge. The OIC statutes do not allow a lien to be compromised through the OIC Program. In such situations, provided the pre-petition lien does not attach to real property, the lien is released under the 7097(e) statute. As noted above, in 2006 the OIC Section, in cooperation with the Taxpayer's Rights office, successfully negotiated resolutions for six taxpayers through the 7097(e) program, resulting in payments totaling \$310,741.77.

#### **Innocent Spouse/Equitable Relief**

**Regulation 1705.1:** Supporting its commitment to honor the rights of all taxpayers, the Board recently amended regulation 1705.1, *Innocent Spouse Relief from Liability*, to ensure that for liability periods commencing on or after January 1, 2005, taxpayers who are registered domestic partners (RDP) are granted the same rights and are subject to the same responsibilities as spouses. OIC staff worked with the Sales and Use Tax Department on drafting the amendment.

**Innocent Spouse Legislation for Special Taxes and Fees:** OIC staff have assisted the Taxes and Fees Division and Legislative and Research Division with developing draft legislation, supported by the Board at the February 1, 2007 meeting of its Legislative Committee, that would add innocent spouse and equitable

relief sections to the Revenue and Taxation Code for special tax and fee liabilities. If enacted, the legislation will provide taxpayers with liabilities generated under the special tax and fee programs the same opportunity as taxpayers under the Sales and Use Tax Law to apply for innocent spouse and equitable relief.

### **Outreach**

***Continuing Education:*** The OIC Section will continue to educate Board staff by presenting training seminars to Southern California district offices in the spring. Additionally, the OIC Section will include OIC presentations in Board sponsored Compliance and Audit Training Classes.

***Internet Site and Coordination with Taxpayers' Rights Advocate:*** Staff recently updated the board's website by expanding the scope and amount of available information to enhance the level of public awareness of OIC programs. The OIC applications, Form BOE-490 for sole proprietors and Form BOE-490C for corporations, partnerships and trusts, can be download directly from the OIC webpage. Taxpayer's can also download the multi-agency OIC application from the Board's website. (Multi-Agency Form for Offer in Compromise, Form DE 999CA.). Additionally, the Board's website includes Publication 57, which contains the innocent spouse and equitable relief application.

***Publications:*** The OIC Section's public outreach efforts include information in Board Publication 17 - *Appeals Procedures*, Publication 54 - *Tax Collection Procedures*, Publication 56 - *Offers in Compromise*, and Publication 57 - *Innocent Spouse Relief from Sales and Use Tax*.

### **Looking Forward**

***Legislation:*** The OIC Section currently is not able to compromise taxpayer's liabilities for active accounts that were audited. The Taxpayers' Rights Advocate indicates that this has created hardship for some taxpayers who believed that certain transactions were nontaxable and did not collect tax reimbursement from their customers. Currently, to obtain relief under the OIC statute, such taxpayers would have to go out of business. Staff has suggested legislation and is working with the Taxpayer Rights Advocate and Legislative and Research Division to address this problem and other hardship situations. Such legislation would also offer greater flexibility to the OIC program by allowing payment plans and the use of electronic funds transfer (EFT) payments.

### **Investigations and Contracts Section**

The Investigations and Contracts Section's two attorneys provide legal oversight and support primarily to the Investigations Division (ID) and secondarily to other BOE management and staff on matters involving tax evasion and fraud that originate from sales and use tax and special tax and fee audits and investigations. The work includes representing ID at oral hearings before the Board and providing legal support on issues related to inspections, search warrants, prosecution packages, property seizure petitions, and implementation of the Cigarette and Tobacco Products Licensing Act of 2003 (AB 71). The Section also provides legal support on BOE contracts and agreements, computer technology matters, Victim Compensation and Government Claims Board matters, and oversees the Board's law library. During 2006, the Section received 835 assignments and completed 798.

Honorable Board Members  
March 7, 2007

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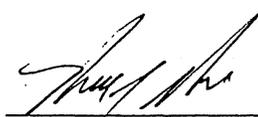
In January 2007, the Section began providing assistance and oversight on regulations processing. On March 1, 2007, the Section became responsible for the Legal Department's Administrative Law Oversight Team (AOT), which addresses a wide range of questions including issues related to confidentiality and disclosure, mass mailing at public expense, attorney-client privilege, information requests made pursuant to the Public Records Act (PRA) and Information Practices Act, matters arising from the Kopp Conflict of Interest Act of 1990, voting and quorum related issues and ethics matters.

With a relatively small but highly skilled professional staff, the Settlement Division has and will continue to handle a large number of cases and address a wide variety of issues during the current and future years.

KC:es

cc: Mr. Ramon Hirsig MIC:73  
Mr. Todd Gilman MIC:70  
Ms. Jean Ogrod MIC:82  
Ms. Elizabeth Abreu MIC:87  
Mr. Tim Treichelt MIC:82  
Mr. Phil Bishop MIC:87  
Ms. Gina Fong MIC:52

Approved:



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**Ramon J. Hirsig**  
**Executive Director**

## Exhibit A

### SETTLEMENT AUTHORITY

<b><u>RTC Section</u></b>	<b><u>Tax and Fees Considered Under Settlement Program</u></b>
7093.5	Sales and Use Tax
9271	Use Fuel Tax
60636	Diesel Fuel Tax
32471	Alcoholic Beverage Tax
30459.1	Cigarette and Tobacco Products Tax
40211	Energy Resources Surcharge
41171	Emergency Telephone Users Surcharge
43522	Childhood Lead Poisoning Prevention Fee
43522	Occupational Lead Poisoning Prevention Fee
45867	Integrated Waste Management Fee
50156.11	Underground Storage Tank Maintenance Fee
46622	Oil Spill Response, Prevention, and Administration Fee
55332	Covered Electronic Waste Recycling Fee
55332	California Tire Fee
55332	Marine Invasive Species Fee
55332	Natural Gas Surcharge
55332	Water Rights Fee
55332	AB 71 Licensing and Administration Fee for Manufacturers and Importers

**Exhibit B**

BOE-393 REV. 2 (4-01)

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

**SETTLEMENT PROPOSAL FOR:  
SALES AND USE TAX AND SPECIAL TAXES AND FEE CASES**

Taxpayer/Feepayer: \_\_\_\_\_

Account No(s): \_\_\_\_\_

I request that the tax or fee amount in question for the above account(s) established on

\_\_\_\_\_ for the  
(DATE OF NOTICE, BILLING OR REFUND CLAIM)

period(s) \_\_\_\_\_ through \_\_\_\_\_ be considered  
(MONTH/DAY/YEAR) (MONTH/DAY/YEAR)

for settlement as follows:

Proposed Settlement Amount \$ \_\_\_\_\_

I believe this settlement offer is reasonable because:

I understand that all settlement offers are subject to review and that only those considered reasonable by the Board of Equalization's Settlement Section staff will be submitted to the Board of Equalization's executive management for approval.

\_\_\_\_\_  
FIRM NAME

Date: \_\_\_\_\_

\*\*By \_\_\_\_\_  
SIGNATURE

Address: \_\_\_\_\_

\_\_\_\_\_  
TITLE

\_\_\_\_\_

\_\_\_\_\_  
DAYTIME TELEPHONE NUMBER

**NOTE:**

The settlement program does not currently apply to motor vehicle fuel license tax disputes or to insurance tax disputes. Also, with the exception of disputes pertaining to the Childhood Lead Poisoning Prevention Fee and the Occupational Lead Poisoning Prevention Fee, disputes involving the Hazardous Substances Tax Law are administered by the Department of Toxic Substances Control.

\*\* The person signing this form, if not a corporate officer, partner or owner, certifies under penalty of perjury that he or she holds a power of attorney to execute this document, as evidenced by the attached "Power of Attorney" form.

## Exhibit C

### OFFERS IN COMPROMISE AUTHORITY

<b><u>RTC Section</u></b>	<b><u>Tax and Fees Considered Under Offers in Compromise Program</u></b>
7093.6	Sales & Use Tax
9278	Use Fuel Tax
50156.18	Underground Storage Tank Maintenance Fee
30459.15	Cigarette & Tobacco Products Tax
32471.5	Alcoholic Beverage Tax
38800	Timber Yield Tax
40211.5	Energy Resources Surcharge Fee
41171.5	Emergency Telephone Users Surcharge
43522.5	Environmental Fee
43522.5	Activity Fee
43522.5	Generator Fee
43522.5	Disposal Fee
43522.5	Facility Fee
43522.5	Childhood Lead Poisoning Fee
43522.5	Occupational Lead Poisoning Prevention Fee
45867.5	Integrated Waste Management Fee
46628	Oil Spill Response, Prevention, & Administration Fee
55332.5	Covered Electronic Waste Recycling Fee
55332.5	California Tire Fee
55332.5	Natural Gas Surcharge
55332.5	Marine Invasive Species Fee
60637	Diesel Fuel Tax