



**STATE BOARD OF EQUALIZATION**

TAXPAYERS' RIGHTS ADVOCIATE OFFICE MIC: 70  
450 N STREET, SACRAMENTO, CALIFORNIA 95814-0070  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0070  
PHONE 1-916-324-2798 • FAX 1-916-323-3319  
TOLL-FREE 888-324-2798  
[www.boe.ca.gov](http://www.boe.ca.gov)

BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (Ret.)  
Second District, Lancaster

MICHELLE STEEL  
Third District, Orange County

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director

August 1, 2014

Mr. Keith Renty

Dear Mr. Renty:

Thank you for your participation in the June 24, 2014, Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate your taking the time to provide your suggestion that retailers post the applicable tax rate at their place of business.

The Board of Equalization (BOE) continuously strives to improve its services to taxpayers. Unfortunately at this time, initiating a mandate that all taxpayers post the current sales and use tax rate at their place of business would require legislation to amend the Revenue and Taxation Code.

As directed by Honorable Chairman Jerome Horton, I have forwarded a description of your suggestion to your elected representatives in the California Legislature on your behalf. In my August 1, 2014 letters to Honorable State Senator Holly Mitchell and Honorable Assemblymember Sebastian Ridley-Thomas, copies of which are attached, I requested that they respond to you directly, copying me on their response.

Thank you again for sharing your concern and suggestion as part of the annual hearing process. If you have any further questions regarding this matter, please do not hesitate to contact me at (916) 324-2798. You may also contact Ms. Lauren Simpson of my staff at (916) 445-0218.

Sincerely,

Todd C. Gilman  
Chief, Taxpayers' Rights and  
Equal Employment Opportunity Division

TCG:mz (TPD)  
Renty 080114.docx

Enclosures

cc (with enclosures):

Honorable Jerome E. Horton, Chairman  
Honorable Michelle Steel, Vice Chair  
Honorable Betty T. Yee, Board Member, First District  
Senator George Runner (Ret.), Second District  
Honorable John Chiang, State Controller  
Ms. Marcy Jo Mandel, Deputy State Controller  
Mr. Mike Gipson, Board Member's Office, Fourth District  
Mr. Joel Angeles, Board Member's Office, Third District  
Mr. Sean Wallentine, Board Member's Office, Second District  
Mr. Alan LoFaso, Board Member's Office, First District  
Ms. Maria Delgado, Board Member's Office, First District  
Mr. David Hunter, Board Member's Office, Fourth District  
Ms. Shellie Hughes, Board Member's Office, Fourth District  
Mr. Neil Shah, Board Member's Office, Third District  
Mr. Tim Treichelt, Board Member's Office, Third District  
Mr. James Kuhl, Board Member's Office, Second District  
Ms. Cynthia Bridges, Executive Director, MIC 73  
Mr. David Gau, Chief Deputy Director, MIC 101  
Mr. Randy Ferris, Chief Counsel, MIC 83  
Mr. Robert Tucker, Assistant Chief Counsel, MIC 82  
Ms. Michelle Pielsticker, Chief, Legislation and Research Division, MIC 66  
Mr. Jeffrey McGuire, Deputy Director, Sales and Use Tax Department, MIC 43  
Ms. Susanne Buehler, Chief, Tax Policy Division, MIC 92  
Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office, MIC 70  
Ms. Lauren Simpson, Taxpayers' Rights Advocate Office, MIC 70



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Executive Director

August 1, 2014

The Honorable Holly Mitchell  
California State Senator  
State Capitol, Room 5080  
Sacramento, CA 95814

Dear Senator Mitchell:

This letter is being sent on behalf of your constituent, Mr. Keith Renty, who resides in Los Angeles. On June 24, 2014, Mr. Renty appeared before the Board of Equalization at its annual Taxpayers' Bill of Rights Hearings to present a suggestion that retailers be required to post the applicable sales tax rate at their places of business. Although the Board of Equalization does not have the authority to impose this requirement on retailers, the Board wanted to ensure that Mr. Renty's legislative representatives were informed of his suggestion so that a legislative change could be considered.

During his presentation to the Board, Mr. Renty explained that, as a consumer, he believes it is his right to be informed about the amount of tax to be charged before he completes a purchase. In addition, Mr. Renty made the following points:

- In California's 58 counties there are 1785 districts in which the sales tax rate ranges from seven and a half to ten percent. The average consumer cannot be expected to know the tax rate wherever a purchase is being made.
- Because he did not have the opportunity to vote in an election in a neighboring city where the sales tax rate was raised, but is expected to pay the higher tax if he makes a purchase in that city, he is effectively subjected to taxation without representation.

Mr. Renty stressed that his suggestion is not about tax avoidance; it is about the right of every citizen to be an informed purchaser. Mr. Renty contends that the protection of that right is the responsibility of the State of California.

I am requesting that you respond directly to Mr. Renty regarding this matter and that you copy me on your response so that I may apprise the Board Members about the outcome of Mr. Renty's suggestion.

Sincerely,

Todd C. Gilman, Chief  
Taxpayers' Rights and  
Equal Employment Opportunity Division

TCG:ls

Sen Mitchell 080114 (Renty).docx

cc: Honorable Jerome E. Horton, Chairman  
Honorable Michelle Steel, Vice Chair  
Honorable Betty T. Yee, Board Member, First District  
Senator George Runner (Ret.), Second District  
Honorable John Chiang, State Controller

Mr. Keith Renty



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State Controller

CYNTHIA BRIDGES  
Executive Director

August 1, 2014

The Honorable Sebastian Ridley-Thomas  
California Assemblymember  
State Capitol  
P.O. Box 942849  
Sacramento, CA 94249-0054

Dear Assemblymember Ridley-Thomas:

This letter is being sent on behalf of your constituent, Mr. Keith Renty, who resides in Los Angeles. On June 24, 2014, Mr. Renty appeared before the Board of Equalization at its annual Taxpayers' Bill of Rights Hearings to present a suggestion that retailers be required to post the applicable sales tax rate at their places of business. Although the Board of Equalization does not have the authority to impose this requirement on retailers, the Board wanted to ensure that Mr. Renty's legislative representatives were informed of his suggestion so that a legislative change could be considered.

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Honorable Michelle Steel, Vice Chair  
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Mr. Keith Renty