



State Board of Equalization

# News Release

## Vice Chair Michelle Steel

### 3<sup>rd</sup> District – Orange County

Cynthia Bridges  
Executive Director  
[www.boe.ca.gov](http://www.boe.ca.gov)

**For Immediate Release**  
**September 13, 2013**

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### **Free Santa Ana Mobile Food Truck Vendor Seminar** **Making Taxes Simple for Mobile Food Truck Vendors**

**Sacramento** – Mobile food truck vendors are invited to attend the [Making Taxes Simple Seminar for Mobile Food Truck Vendors](#) on Friday, September 20, 2013 in the Community Room at Rancho Santiago Community College District in Santa Ana. California State Board of Equalization (BOE) Vice Chair Michelle Steel is sponsoring this informative event along with Senator Lou Correa from the 34<sup>th</sup> District.

"Following California's complicated tax laws for food is especially difficult for mobile food vendors," Michelle Steel said. "This free seminar will bring vendors face-to-face with tax experts who can provide the help they need to run their businesses and stay out of trouble with the tax agency."

Representatives from the BOE will offer presentations on Guidelines for Mobile Food Truck Vendors. Seminar topics will include the application of sales and use tax (what is taxable), hot and cold food rules for to-go food and the 80/80 rule, how to report local/district taxes, and get the latest legislative updates on mobile food laws.

- Event:** Making Taxes Simple Seminar for Mobile Food Truck Vendors
- Date:** Friday, September 20, 2013
- Time:** 2:00 p.m. to 4:00 p.m.  
(Check-in begins at 1:30 p.m.)
- Place:** Rancho Santiago Community College District  
Community Room  
2323 N. Broadway  
Santa Ana, CA 92706

**Registration:** 1-888-847-9652 or [www.boe.ca.gov/sutax/sbf.htm](http://www.boe.ca.gov/sutax/sbf.htm)

Learn more about a variety of BOE's other [in-person classes](#) and [online seminars](#).

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Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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