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## GENERAL INFORMATION

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*Note:* You may access these law guides free on our website at: [www.boe.ca.gov](http://www.boe.ca.gov).

## LAW GUIDES

***Property Taxes Law Guide.*** The PTLG contains property tax laws and rules. The laws include section histories, notes, and significant court cases. The rules interpret the law for the purpose of administration and enforcement. The PTLG also contains pertinent provisions of the California Constitution, government codes that relate to property taxation, a calendar of property tax dates, and an indexed table of court cases.

***Business Taxes Law Guide.*** The BTLG consists of sales and use tax and various special taxes laws, regulations, and annotations. The laws include section histories, notes, and significant court cases. The regulations interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations for a particular subject or situation.

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1. ***The Law Guide Hard Copies.*** The law guides consist of 3-ring binders with loose-leaf pages. The size of the law guide binders is 6" x 9". The purchase price covers the cost of binders, tabbed dividers, the basebook, and the first year's subscription to the updating service. There may be multiple updates each year.
2. ***The Law Guides on CD-ROM.*** The CD-ROM consists of both the *Property Taxes* and the *Business Taxes Law Guides* on one CD. They are in the Acrobat PDF format. The Acrobat version allows you to search, copy and paste, and print. The CD will include all current hard copy updates at the time of its production.