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The California State Board of Equalization is offering its *Business Taxes Law Guide* (BTLG) and *Property Taxes Law Guide* (PTLG) for sale to the public. These are the same law guides used by Board staff. See reverse side for an explanation of these items.

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<b>Property Taxes Law Guide</b> Volumes I, II, & III (Laws, Rules, and Annotations)	<b>\$ 121.00</b>		
<b>Business Taxes Law Guide</b> Volumes I & II (Sales and Use Taxes Laws, Regulations and Annotations)	<b>\$ 110.00</b>		
<b>Business Taxes Law Guide</b> Volumes III & IV (Special Taxes Laws, Regulations and Annotations)	<b>\$ 124.00</b>		
<b>Business Taxes Law Guide</b> Volumes I, II, III, & IV (Complete Set)	<b>\$ 204.00</b>		
<b>Law Guides on CD-ROM</b> Includes complete sets of the PTLG and the BTLG (Acrobat PDF format)	<b>\$ 34.00</b>		

\*Prices are subject to change. Some assembly is required for hard copy guides.

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## GENERAL INFORMATION

The California State Board of Equalization offers its *Business Taxes Law Guide* (BTLG) and *Property Taxes Law Guide* (PTLG) to the public in hard copy and CD-ROM formats. Note: You may access these law guides free on our website at: [www.boe.ca.gov](http://www.boe.ca.gov). All versions of the law guides may be purchased on a one-year subscription basis. Renewal notices will be sent to subscribers prior to their expiration date. Subscription prices are updated annually based on publication costs.

## LAW GUIDES

***Property Taxes Law Guide.*** The PTLG contains property tax laws, rules, and annotations. The laws include section histories, notes, and significant court cases. The rules interpret the law for the purpose of administration and enforcement. The annotations are staff interpretations of the laws, rules, court cases, and correspondence. 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.

The law guides are available in the following formats:

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.