

2014 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2013

Subject: Regulation 1525.4, <i>Manufacturing and Research and Development Equipment</i> To incorporate the partial sales tax exemption for purchases of qualified tangible personal property used in manufacturing.		CCR Title & Sections Affected: Title 18, Regulation 1525.4		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6377.1 SB 90 Chapter 90, Stats. 2013 Galgiani	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: May 2014	Public Hearing: July 2014	Adoption by your agency: July 2014	To OAL for review: August 2014

2014 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2013

Subject: Regulation 1603, <i>Taxable Sales of Food Products</i> Clarify the application of tax to mandatory tips, gratuities, or service charges.		CCR Title & Sections Affected: Title 18, Regulation 1603		Statute(s) Being Implemented: none	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: June 2014	Public Hearing: August 2014	Adoption by your agency: August 2014	To OAL for review: September 2014

**STATE BOARD OF EQUALIZATION
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Rule 51, <i>Agreements Qualifying Land for Assessment As Open-Space Lands</i> Update rule to remove reference to obsolete repealed Rule 251.		CCR Title & Sections Affected: Title 18, Section 51		Statutes Being Implemented: Revenue and Taxation Code Article 1.5, Chap. 3, Part 2, Div. 1			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 1-916-445-2130		Projected Dates:			
				Notice Published: 10/14/14	Public Hearing: 12/16/14	Adoption by your agency: 12/16/14	To OAL for review: 1/6/15

**STATE BOARD OF EQUALIZATION
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Rule 135, <i>Homeowners' Property Tax Exemption</i> , and Rule 135.5, <i>Homeowners' Property Tax Exemption—Supplemental Assessments</i> Update rules for procedural changes and add definitions to clarify the Homeowners' Exemption.		CCR Title & Sections Affected: Title 18, Sections 135 and 135.5		Statutes Being Implemented: Revenue and Taxation Code Sections 75.20, 75.21, 75.22, 75.31, 75.51, 75.52, 218, 218.5, 229, 253.5, 255, 255.1, 255.2, 255.3, 255.6, 255.7, 255.8, 275, 408, 465, 504, 531.1, 531.6, 1605, 2190, 2192, 2611.5, 2611.6, and 2615.5			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 1-916-445-2130		Projected Dates:			
				Notice Published: 12/09/14	Public Hearing: 02/15	Adoption by your agency: 02/15	To OAL for review: 03/15

**STATE BOARD OF EQUALIZATION
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Rule 308.6, <i>Application for Equalization by Member, Alternate Member, or Hearing Officer</i>		CCR Title & Sections Affected:		Statutes Being Implemented:	
Pursuant to CAA rule petition and conclusion of litigation (Benson v. Marin County AAB), update rule to clarify the termination of a joint tenancy under section 462.040(b)(4)(C).		Title 18, Section 308.6		Revenue and Taxation Code Sections 1622.6 and 1636.5 Assembly Bill 824 (Stats. 2009, ch. 477); Senate Bill 1494 (Stats. 2010, ch. 654)	
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 1-916-445-2130	Projected Dates:			
		Notice Published: 05/13/14	Public Hearing: 07/17/14	Adoption by your agency: 07/17/14	To OAL for review: 08/07/14

**STATE BOARD OF EQUALIZATION
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Rule 462.040, <i>Change in Ownership – Joint Tenancies</i>		CCR Title & Sections Affected:		Statutes Being Implemented:	
Pursuant to CAA rule petition and conclusion of litigation (Benson v. Marin County AAB), update rule to clarify 462.040(b)(4)(C).		Title 18, Section 462.040		Revenue and Taxation Code Sections 60, 61, 62, 63, 63.1, 65, 65.1, and 67	
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 1-916-445-2130	Projected Dates:			
		Notice Published: 08/05/14	Public Hearing: 10/14/14	Adoption by your agency: 10/14/14	To OAL for review: 11/04/15

**STATE BOARD OF EQUALIZATION
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Rule 462.180, <i>Change in Ownership—Legal Entities</i> Update regulation to clarify the method by which indirect ownership and control of legal entities should be counted.		CCR Title & Sections Affected: Title 18, Section 462.180		Statutes Being Implemented: Revenue and Taxation Code Sections 60, 61, 62, 63, 64, and 67	
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 1-916-445-2130		Projected Dates:	
				Notice Published: 10/14/14	Public Hearing: 12/16/14
				Adoption by your agency: 12/16/14	To OAL for review: 01/06/15

Report on the status of all uncompleted rulemaking described on previous calendars: Rules 135 and 135.5, and 462.180 were not begun in 2013; anticipate beginning these in 2014. Amendment of Rule 462.100 is on hold pending litigation in Orange County that was appealed to Appellate Court.
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2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1525.2, <i>Manufacturing Equipment</i> , Depublish regulation due to expired statute on 12/31/2003.		CCR Title & Sections Affected: Title 18, Regulation 1525.2		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6377	
Responsible Agency Unit: Board of Equalization		Contact Person & Phone Number: Richard Bennion 916-445-2130		Projected Dates:	
				Notice Published:	Public Hearing: Rule 100
				Adoption by your agency: March 2014	To OAL for review: April 2014

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1525.3, <i>Manufacturing Equipment – Leases of Tangible Personal Property</i> , Depublish regulation due to expired statute on 12/31/2003.		CCR Title & Sections Affected: Title 18, Regulation 1525.3		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6244.5	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: March 2014	To OAL for review: April 2014

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1525.7, <i>Rural Investment Tax Exemptions</i> , Depublish regulation due to expired statute on 12/31/2005.		CCR Title & Sections Affected: Title 18, Regulation 1525.7		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6378.1	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: March 2014	To OAL for review: April 2014

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1574 <i>Vending Machine Operators</i> , To update tax rates in the examples and computation table provided.		CCR Title & Sections Affected: Title 18, Regulation 1574		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6015			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice Published: July 2014	Public Hearing: September 2014	Adoption by your agency: September 2014	To OAL for review: October 2014		

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1621 <i>Sales to Common Carriers</i> , To incorporate the provisions of SB 1243 (Ch. 293, Stats. 2012), which extended the sunset date until January 1, 2024, the sales and use tax exemption for fuel and petroleum products sold to water common carriers.		CCR Title & Sections Affected: Title 18, Regulation 1621		Statute(s) Being Implemented: Revenue and Taxation Code, Section 6357.5			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: April 2014	To OAL for review: May 2014		

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1655, <i>Returns, Defects and Replacements</i> , To incorporate the provisions of AB 242 (Ch. 727, Stats 2011), which extended the provisions of the Lemon Law to use tax transactions.		CCR Title & Sections Affected: Title 18, Regulation 1655		Statute(s) Being Implemented: Revenue and Taxation Code, sections 6006-6012			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice Published: February 2014	Public Hearing: April 2014	Adoption by your agency: April 2014	To OAL for review: May 2014		

2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Regulation 1699, <i>Permits</i> , Amend the regulation to incorporate the provisions of AB 1307 (Ch. 734, Stats. 2011), which authorized the Board to revoke the permit of a taxpayer that has failed to comply with an installment payment agreement.		CCR Title & Sections Affected: Title 18, Regulation 1699		Statute(s) Being Implemented: Revenue and Taxation Code, 6066			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice Published: September 2013	Public Hearing: November 2013	Adoption by your agency: November 2013	To OAL for review: February 2014		

[BOARD OF EQUALIZATION – SPECIAL TAXES POLICY AND COMPLIANCE DIVISION]
2014 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

<p>Subject: Regulation 4902. <i>Relief of Liability</i>. Amended language revisions extend relief of liability for a reliance upon written advice or reliance on a prior audit to another person if that person has a common controlling ownership, and shares accounting functions with the written advice recipient. The amendments in Regulation 4902 mirror amendments to Sales and Use Tax Regulation 1705, <i>Relief of Liability</i>, which the Board Members authorized for publication during their August 13, 2013 meeting.</p>		<p>CCR Title & Sections Affected: Title 18, Division 2, Chapter 9.9 Special Taxes Administration - Miscellaneous</p>		<p>Statute(s) Being Implemented: 7657.1; 8879; 30284; 32257; 40104; 41098; 43159; 45157; 46158; 50112.5; 55045; 60210 Revenue and Taxation Code</p>	
<p>Responsible Agency Unit: Board of Equalization; Property and Special Taxes Department; Policy and Compliance Division</p>	<p>Contact Person & Phone Number: Sandy Barrow (916) 327-4015 Robert Zivkovich (916) 324-2775</p>	<p align="center">Projected Dates:</p>			
		<p>Notice Published: Feb 2014</p>	<p>Public Hearing: April 2014</p>	<p>Adoption by your agency: April 2014</p>	<p>To OAL for review: June 2014</p>
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>During the August 13, 2013 Business Taxes Committee meeting, Board Members authorized publication of amendments extending relief of liability for reliance upon written advice to Sales and Use Tax Regulation 1705, <i>Relief of Liability</i>. The Board also recommended the Property and Special Taxes Department make similar amendments to Regulation 4902. Since the amended language of Regulation 4902 was similar to Regulation 1705's, it was determined an Interested Parties meeting was not necessary, since the same matter was brought before the public for Regulation 1705 in May and June of 2013. The Board Members authorized publication of the amended Regulation 4902 during their December 17, 2013 meeting.</p>					