



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
FEBRUARY 23, 2011 9:30 AM**

----- Agenda -----

2011 LEGISLATIVE PROPOSALS

**BUSINESS TAXES
SALES AND USE TAXES**

2011 Legislative Proposals

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the BOE in the first year of the 2011-12 Legislative Session (see attachments).

**Suggestion
Number**

[3-2](#)

Add Revenue and Taxation Code Section 6593.7 to the Sales and Use Tax Law to authorize the Members of the Board of Equalization (BOE), meeting as a public body, to relieve all or any part of interest imposed on a late payment, up to an aggregate amount of \$50,000 during any 12-month period, if the Members find, in their discretion, that a person's late payment was due to extraordinary circumstances, as defined.

Source: Honorable Michelle Steel

Revenue Impact: Indeterminable, however, under the terms of the proposal, the loss could not exceed \$50,000 during any 12-month period.