

**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE FIONA MA, CHAIR  
450 N STREET SACRAMENTO, ROOM 121,  
MARCH 25, 2015 10:00 AM**

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**----- Committee Report and Action Summary -----**

**I. 2015 LEGISLATIVE PROPOSAL**

Set forth below is a suggestion for legislation to be sponsored by the BOE in the first year of the 2015-16 legislative session (see attachment).

**Special Taxes and Fees**

**Suggestion  
Number**

[4-5](#)

Amend Revenue and Taxation Code (RTC) Section 42010 to (1) clarify that direct sellers must electronically report the emergency telephone users surcharge portion of the prepaid Mobile Telephony Services (MTS) surcharge to the Board of Equalization (BOE) pursuant to the Emergency Telephone Users (911) Surcharge Act, and (2) specify the account or fund into which direct seller remittances are deposited. Amend RTC 42023 to add clarifying expenditure language and the agency responsible to allocate moneys deposited into the Prepaid MTS 911 Account and Prepaid MTS PUC Account, respectively. (Housekeeping)

Source: Legal Department, Property and Special Taxes Department, and Administration Department

Revenue Impact: None

**COMMITTEE RECOMMENDATION: Adopt (5-0)**

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## II. 2015 LEGISLATIVE BILLS

### Recommendation for Board Position:

| <b>Bill No</b>                 | <b>Author</b> | <b>Date</b>               | <b>Subject</b>  | <b>Committee Recommendation</b>   |
|--------------------------------|---------------|---------------------------|---|---|
| <a href="#"><u>AB 160</u></a>  | Dababneh      | 03/19/15                  | Criminal Profiteering: Tax Fraud  | No position taken. Bring back as bill is further developed.   |
| <a href="#"><u>AB 203</u></a>  | Obernolte     | 01/29/15                  | Fire Prevention Fee: Filing Deadline                                      | Support (5-0)   |
| <a href="#"><u>AB 405</u></a>  | Brough        | 02/19/15                  | Interest Equalization   | Support (5-0)   |
| <a href="#"><u>AB 582</u></a>  | Calderon      | 02/24/15                  | Entrepreneur Partnership Act of 2015                                      | No position taken. BOE will look at own program.  |
| <a href="#"><u>AB 717</u></a>  | Gonzalez      | 02/25/15                  | Sales and Use Tax: Exemption: Diapers                                     | No position taken.  |
| <a href="#"><u>AB 1157</u></a> | Nazarian      | 02/27/15                  | Property Tax: Certificated Aircraft Assessment                            | No position taken.  |
| <a href="#"><u>SB 24</u></a>   | Hill          | 12/01/14                  | STAKE Act: E-cigarettes   | Support if amended to provide adequate BOE funding (5-0)  |
| <a href="#"><u>SB 250</u></a>  | Gaines        | 02/18/15                  | Fire Prevention Fee: Filing Deadline                                      | Support (5-0)   |
| <a href="#"><u>SB 433</u></a>  | Berryhill     | As proposed to be amended | Fuel Tax Swap: Rate Setting: Department of Finance                        | No position adopted. Will work with author.   |
| <a href="#"><u>SB 480</u></a>  | Pan           | 02/26/15                  | Property Tax: Heavy Equipment Rental Tax                                  | No position taken. Staff directed to articulate BOE's need for adequate funding.                                  |
| <a href="#"><u>SB 661</u></a>  | Hill          | 02/27/15                  | Property Tax: State Assessment: Commercial Air Carriers Personal Property | Sponsor (4-1)<br>Staff will work with author to develop a codified assessment methodology that is cost efficient. |

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SR-18

Pan

03/11/15

~~Relative to the Tax  
Recovery and Criminal  
Enforcement Task Force~~

**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
March 25, 2015**

**Attending: Honorable Fiona Ma, Chair, Honorable George Runner, Honorable Jerome Horton, Honorable Diane Harkey, and Yvette Stowers**

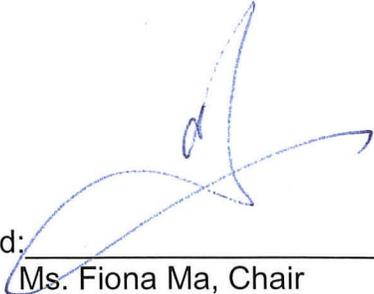
| <u>Suggestion No.</u>  | <u>Ma</u> | <u>Runner</u> | <u>Horton</u> | <u>Harkey</u> | <u>Yee/Stowers</u> | <u>Committee Recommendation</u> |
|--|-----------|---------------|---------------|---------------|--------------------|---------------------------------|
| <b>I. 2015 Legislative Proposal<br/>Special Taxes and Fees</b> |           |               |               |               |                    |                                 |
| <u>4-5</u>   | Y         | Y             | Y             | Y             | Y                  | Adopt (5-0)                     |

| <b>II. 2015 Legislative Bills<br/>Recommendation for Board Position:</b> |                |                |                |                |                |  |
|--|----------------|----------------|----------------|----------------|----------------|--|
| <b>AB 160</b><br>Dababneh  |                |                |                |                |                | <b>No position taken.<br/>Bring back as bill is further developed.</b> |
| <b>AB 203</b><br>Oberholte   | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support (5-0)</b>   |
| <b>AB 405</b><br>Brough  | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support (5-0)</b>   |
| <b>AB 582</b><br>Calderon  |                |                |                |                |                | <b>No position taken.<br/>BOE will look at own program.</b>            |
| <b>AB 717</b><br>Gonzalez  |                |                |                |                |                | <b>No position taken.</b>  |
| <b>AB 1157</b><br>Nazarian   |                |                |                |                |                | <b>No position taken.</b>  |

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| <u>Bill No.</u>            | <u>Ma</u>                | <u>Runner</u>  | <u>Horton</u>  | <u>Harkey</u>  | <u>Yee/Stowers</u> | <u>Committee Recommendation</u>   |
|----------------------------|--------------------------|----------------|----------------|----------------|--------------------|---|
| <b>SB 24</b><br>Hill       | <b>Without Objection</b> |                |                |                |                    | <b>Support if amended to provide adequate BOE funding. (5-0)</b>  |
| <b>SB 250</b><br>Gaines    | <b>Support</b>           | <b>Support</b> | <b>Support</b> | <b>Support</b> | <b>Support</b>     | <b>Support (5-0)</b>  |
| <b>SB 433</b><br>Berryhill | <b>Yes</b>               | <b>Yes</b>     | <b>No</b>      | <b>No</b>      | <b>No</b>          | <b>Motion to Sponsor. Failed (2-3)</b><br><b>No position taken. Will work with author.</b>                                      |
| <b>SB 480</b><br>Pan       |                          |                |                |                |                    | <b>No position taken. Staff directed to articulate BOE's need for adequate funding.</b>   |
| <b>SB 661</b><br>Hill      | <b>Sponsor</b>           | <b>Sponsor</b> | <b>Sponsor</b> | <b>Sponsor</b> | <b>No</b>          | <b>Sponsor (4-1)</b><br><b>Staff will work with author to develop a codified assessment methodology that is cost efficient.</b> |

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Approved: 

Ms. Fiona Ma, Chair  
Board Member  
Board Legislative Committee

  
Cynthia Bridges, Executive Director

BOARD APPROVED

  
at the April 28, 2015 Board Meeting  
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