



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JOHAN KLEHS, CHAIR
450 N STREET, SACRAMENTO, ROOM 122
MARCH 26, 2002 9:30 AM**

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1. Legislative Bills - Recommendations for Board Positions

PROPERTY TAXES

	<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
1.	AB 2073	Canciamilla	2/19/02	Property taxation: state-assessed property	1. Support- Revenue allocation to TRA 2. Oppose- Assessment jurisdiction of utilities	Assembly Rev. & Tax.
2.	AB 2662	Bogh	2/22/02	Property tax: welfare exemptions: health care facilities	Neutral	Assembly Rev. & Tax.
3.	AB 2714	Aanestad	2/22/02	Property taxation: valuation: implements of husbandry	Support Concept- Recommend application to all personal property	Assembly Rev. & Tax.
4.	ACA 18	Wiggins	2/22/02	Property taxation: exclusion: grandparent transfers to developmentally disabled grandchildren	Support	Assembly
5.	ACA 19	Nation	3/4/02	Property taxation: grandparent transfers to grandchildren	Support	Assembly

March 27, 2002

Item #EE

PROPERTY TAXES

	<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
6.	SB 1469	Johannessen	2/19/02	Property tax: veterans' organization exemption	Support	Senate Rev. & Tax. Hearing 4/24/02
7.	SCA 9	Speier	2/21/02	Property taxation: changes in ownership: exclusion: cohabitants	Support	Senate Rev. & Tax. Hearing 4/24/02

PROPERTY/BUSINESS TAXES

	<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
8.	AB 2878	Wiggins	2/25/02	Local government finance	Support	Assembly Local Government Hearing 4/10/02

BUSINESS TAXES

	<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
9.	AB 1845	Correa	1/28/02	State liens: priority of victims restitution fees	Support	Assembly Judiciary
10.	AB 1977	Strickland	2/14/02	Sales and use taxes: computer sales tax holiday	Support	Assembly Rev. & Tax.

BUSINESS TAXES

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
11. AB 1980	Bogh	2/14/02	Sales and use taxes exemption: service or duty pistols	Support	Assembly Rev. & Tax.
12. AB 2014	Harman	2/15/02	Sales and use taxes: swap meet operator notification	Neutral	Assembly Rev. & Tax. Hearing 4/1/02
13. AB 2056	Zettel	2/19/02	Sales and use taxes: computer products sales tax holiday	Neutral	Assembly Rev. & Tax.
14. AB 2061	Salinas	2/19/02	Transactions and use tax: City of Salinas	Neutral	Assembly Rev. & Tax.
15. AB 2205	Koretz	2/20/02	Penalties on sales of untaxed cigarettes	Support	Assembly Governmental Organization
16. AB 2508	Dickerson	2/21/02	Sales and use taxes: revenues derived from conditional 1/4% rate	Neutral	Assembly Rev. & Tax.
17. AB 2636	Leonard	2/22/02	Sales and use taxes exemptions: public schools	Support	Assembly Rev. & Tax.
18. AB 2682	Chu	2/22/02	Petroleum Pollution Cleanup Fee	Neutral	Assem. Environ. Safety & Toxic Materials
19. AB 2701	Wyman	2/22/01	Sales and use taxes: exclusions: Indian tribe taxes	Support	Assembly Rev. & Tax.

BUSINESS TAXES

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
20. AB 2809	Longville	2/25/02	Sales and use taxes: diesel used in farming activities	Neutral	Assembly Rev. & Tax.
21. SB 1297	Monteith	1/18/02	Sales and use taxes: exemption: meals furnished by nonprofit veteran's organization	Support	Senate Rev. & Tax. Hearing 4/10/02
22. SB 1400	Romero	2/13/02	Taxation: judicial relief	Support	Senate Rev. & Tax. Hearing 4/10/02
23. SB 1501	Johnson	2/19/02	Sales and use tax: successor liability	Neutral-point out problems	Senate Rev. & Tax. Hearing 4/10/02
24. SB 1502	Johnson	2/19/02	Sales and use tax: successor liability: relief of penalty and interest	Support	Senate Rev. & Tax. Hearing 4/10/02
25. SB 1510	Knight	2/19/02	Sales and use tax: exemptions: fuel and petroleum products to air common carriers	Neutral	Senate Rev. & Tax. Hearing 4/10/02
26. SB 1520	Ortiz	2/20/02	Soda tax	Oppose	Re-referred to Senate Health & Human Services and Sen. Rev. & Tax.

BUSINESS TAXES

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
27. SB 1608	Morrow	2/21/02	Fuel taxes exemption: emergency service providers	Neutral	Senate Rev. & Tax. Hearing 4/10/02
28. SB 1869	Chesbro	2/22/02	Sales and use taxes: exclusion: Indian tribe taxes	Support	Senate Rev. & Tax. Hearing 4/24/02
29. SB 1901	Machado	2/22/02	Sales and use tax: resale certificates: diesel fuel used in farming	Support	Senate Rev. & Tax. Hearing 4/24/02
30. SB 1994	Soto	2/22/02	Petroleum Pollution Cleanup Fee	Neutral	Senate Environmental Quality Hearing 4/15/02
31. SB 10xxx	Sher	3/06/02	Sales and use taxes: diesel used in farming activities	Neutral	Senate Third Reading

ADMINISTRATION

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
32. AB 1752	Migden	1/07/02	Public Records on Internet	Oppose	Assembly Governmental Organization

2002 Legislative Proposals

BUSINESS TAXES

SPECIAL TAXES

2002 Legislative Proposals

Set forth below are suggestions for Special Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments). Additional suggestions will be included on the agenda for April, 2002.

Suggestion Number

4-4 **Amend Sections 43301 and 43452 of the Revenue and Taxation Code to authorize the Department of Health Services to hear petitions for redetermination and approve refunds, as specified, of the childhood lead poisoning prevention fee.**

Source: Fuel Taxes Division

Revenue Impact: None

Recommendation: Off calendar

APPROVED: /s/ Johan Klehs
Johan Klehs, Committee Chair

 /s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

at the 3/27/02 Board Meeting

 /s/ Deborah Pellegrini
Deborah Pellegrini, Chief
Board Proceedings Division

State of California Board of Equalization

M e m o r a n d u m

To: Honorable Johan Klehs, Chair
Board Committee on Legislation

Date: March 27, 2002

From: Dean F. Andal
Member, Second District

Subject: Legislation

Please note that my position on the following bill differs from the recommendations made by the Board Committee on Legislation on March 26, 2002:

<u>Bill/Author/Version</u>	<u>Andal Position</u>	<u>Committee Recommendation</u>
Business Taxes		
AB 2056 (Zettel) @ 2/19/02	Support	Neutral
AB 2061 (Salinas) @ 2/19/02	Oppose	Neutral
AB 2508 (Dickerson) @ 2/21/02	Oppose	Neutral
AB 2682 (Chu) @ 2/22/02	Oppose	Neutral
AB 2809 (Longville) @ 2/25/05	Oppose	Neutral
SB 1510 (Knight) @ 2/19/02	Support	Neutral
SB 1608 (Morrow) @ 2/21/02	Support	Neutral
SB 1994 (Soto) @ 2/22/02	Oppose	Neutral

DFA:js

cc: Honorable John Chiang
Honorable Claude Parrish
Honorable Kathleen Connell
Ms. Margaret S. Shedd
Ms. Deborah Pellegrini

MEMORANDUM

To: Honorable Dean Andal
Honorable Claude Parrish
Honorable John Chiang
Honorable Kathleen Connell

Date: March 26, 2002

From: Johan Klehs, Chair
Legislative Committee

There are several bills on which I disagree with the official Board of Equalization position of support, opposition and neutrality on the March 26, 2002, Legislative Committee agenda. While not listing all of the bill positions with which I disagree, I would like to specifically list the following and my position:

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|-----|-----------------------|---------|
| 6. | SB 1469 (Johannessen) | Neutral |
| 9. | AB 1845 (Correa) | Neutral |
| 10. | AB 1977 (Strickland) | Neutral |
| 11. | AB 1980 (Bogh) | Neutral |
| 18. | AB 2682 (Chu) | Support |
| 30. | SB 1994 (Soto) | Support |