

**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
AUGUST 25, 2010 9:30 AM**

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

I. Status Report on the 2010 Board Sponsored Legislation Package:

Bill No.	Description	Status	Proposal
AB 151 Jones	Authorizes the sale, exchange, lease, or any combination thereof, of the current BOE headquarters building in Sacramento	Senate Floor	5-3 (2009) Analysis
AB 2314 Block	Related to the retroactive granting of a disabled veterans' property tax exemption: <ul style="list-style-type: none"> Increases the minimum amount of time a disabled veteran has to file a claim for the exemption and receive the full amount of the exemption, from 30 days to 90 days. Deletes a requirement that the disabled veteran have a "pending" application with the USDVA. 	Chapter 150, Stats. 2010	1-4 Analysis
AB 2332 Eng	Authorizes the BOE to request the Contractor's State License Board for a denial or suspension of a contractor's license for failure to resolve any outstanding final tax or fee liabilities.	To enrollment	3-3 Analysis
AB 2433 Ruskin	Authorizes the BOE to admit into evidence EDD's confidential employment tax information in hearings and court proceedings to resolve disputes regarding the BOE's administration of a tax law, amount owed by a taxpayer, or a refund.	Chapter 139, Stats. 2010	4-3 Analysis
AB 2676 Ma	Board sponsored Business Tax provisions: <ul style="list-style-type: none"> Eliminates the January 1, 2009 sunset date with respect to the provisions that provide for the separate line on the FTB income tax returns for use tax reporting. Makes several changes relating to the Sales Tax imposition of personal liability on responsible persons of corporations and other business entities, and adds similar provisions to the Special Taxes and Fees laws. Allows the BOE to use the new employee registry information maintained by EDD for tax enforcement purposes. 	Enrolled	2-1 3-2 3-4 Analysis

Bill No.	Description	Status	Proposal
AB 2733 Ruskin	Related to the Cigarette and Tobacco Products Licensing Act: <ul style="list-style-type: none"> • Requires all cigarettes and tobacco products to be removed from clearly and easily visible retail stock during a period of suspension or after a revocation. • Requires a notice of that suspension or revocation be posted at each public entrance and cash register. • Prohibits licensees who purchased products for resale under their license from gifting such products during the period of suspension or after a license has been revoked. 	To enrollment	4-2 Analysis
SB 1028 Correa	Imposes interest on a daily basis in cases where the BOE, itself, meeting as a public body finds that it would be inequitable to impose an entire month's interest on a prepayment or payment made one day late, under specified circumstances.	To enrollment	2-1 (2009) Analysis
SB 1494 SR&T	Property Tax omnibus bill: <ul style="list-style-type: none"> • Related to change in ownership provisions for certain leasehold interests, recasts its provisions to correct a renumbering error. • Related to the parent-child change in ownership exclusion, adds the trustee to the list of persons who can sign claims for the exclusion on behalf of eligible transferors and transferees. • Related to base year value transfers for those over 55 and the disabled, expressly states that such transfers are available when the original property is held in a trust, provided the claimant is a trustor or present beneficiary of that trust. • Establishes a generic provision to allow disaster victims to keep the homeowners' exemption when the governor proclaims a state of emergency. • Extends provisions related to the assessment of intercounty pipeline rights-of-way that are otherwise scheduled to sunset on 01-01-11. • Related to assessment appeals that have not been decided, clarifies that the two year period before a property owner's opinion of value becomes controlling applies to supplemental and escape assessment appeals. • Repeals sections related to assessment appeal board members and hearing officers, because they are duplicative. • Repeals duplicate section related to hearing officers in Section 1612.7. • Related to the statute of limitations on assessment roll corrections, recasts its provisions for clarity. • Related to property tax refunds resulting from an assessment appeal, corrects a cross reference error. Also corrects outdated references in the BOE's programs to now reflect the State Chief Information Officer and the new Department of Resources Recycling and Recovery.	In Senate for concurrence with Assembly amendments	1-1 1-2 1-3 1-6 1-7 1-8 1-9 4-1 Analysis

Committee Discussion

Ms. Margaret Shedd of the Legislative and Research Division presented an update on the status of all the Board-sponsored bills for 2010.

On [AB 151](#) (Jones and Runner), Liz Houser, Deputy Director of Administration, reported on the “Analysis of the Board of Equalization Headquarters: Summary of Findings: June 2010,” conducted by the University of California, Irvine and California State University, Sacramento.

On SB 1494, Ms. Shedd explained that the provision that provided for BOE’s [acceptance of registered warrants](#) was amended out of the bill in the Assembly Appropriations Committee because the committee endorsed the policy of all state agencies having the same authority to accept registered warrants, as proposed in the Board supported [AB 1506](#) (Anderson).

Board Chairwoman Yee asked Ms. Shedd for the timeline for soliciting legislative proposal for the 2011 session. Ms. Shedd anticipates bringing both Board Member and staff proposals before the Legislative Committee in November 2010, December 2010, and January 2011.

Committee Chair Horton encouraged staff to develop legislative ideas throughout the year, and not be limited to any specific time in the legislative session.

No actions taken.

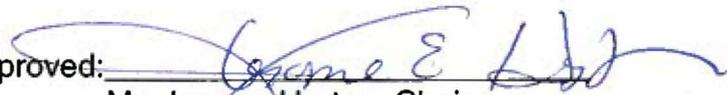
II. 2010 LEGISLATIVE BILLS

Recommendation for Board Position:

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Staff Recommendation</u>	<u>Status</u>
AB 2545 Pulled	De-La Torre	As proposed	Telephone Taxes: Equitable and Uniform Statewide Standards: BOE Public Hearings	Support	Senate Floor

<u>Bill No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Alby</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
Status Report on the 2010 Board Sponsored Legislation Package						
						Discussion only. No Vote Taken.
Recommendation for Board Position:						
AB 2545 De La Torre	Pulled					None

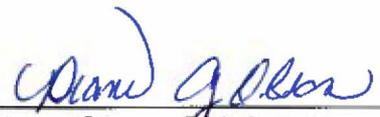
Approved: _____


Mr. Jerome Horton, Chair
Board Member
Board Legislative Committee


Ramon J. Hirsig, Executive Director

BOARD APPROVED

8/25/2010
at the August 25, 2010 Board Meeting


Diane Olson, Chief
Board Proceedings Division