



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
450 N STREET, SACRAMENTO, ROOM 121
DECEMBER 18, 2012 10:00 AM**

----- Agenda -----

2013 LEGISLATIVE PROPOSALS

BUSINESS TAXES

2013 Legislative Proposals

Set forth below are suggestions for Business Taxes legislation to be sponsored by the Board of Equalization (BOE) in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion
Number**

[2-1](#) Amend Revenue and Taxation Code (RTC) Section 7094 of the Sales and Use Tax Law and amend comparable statutes in BOE special tax and fee programs to allow the BOE to increase the levy amount the Taxpayers' Rights Advocate is authorized to release or return, from \$1,500 to \$3,500, to adjust for inflation.

Source: Honorable Jerome E. Horton

Revenue Impact: The revenue impact is estimated to be minimal, approximately \$7,000.

[2-2](#) Amend RTC Sections 7096, 9274, 30459.4, 32474, 40214, 41174, 43525, 45870, 46625, 50156.14, 55335, and 60633.1 to waive for reasonable cause the requirement that a taxpayer file a claim for reimbursement of bank charges and third party check charges within 90 days from the date of the BOE's erroneous levy or notice to withhold, erroneous processing action, or erroneous collection action. Also amend the above-specified special tax and fee sections to allow a taxpayer to file a claim for reimbursement of bank charges and third party check charges incurred by the taxpayer as the direct result of an erroneous processing action or erroneous collection action by the BOE under the various special taxes and fees programs in conformity with the Sales and Use Tax Law. (Housekeeping)

Source: Taxpayers' Rights Advocate

Revenue Impact: Negligible.

**BUSINESS TAXES
SPECIAL TAXES AND FEES
2013 Legislative Proposals**

Set forth below are suggestions for Special Taxes and Fees legislation to be sponsored by the BOE in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion
Number**

[4-1](#)

Amend Health and Safety Code Section 25299.43 and RTC Section 55001 to make non-substantive, technical reference corrections, and amend RTC Section 55332.5 to incorporate language inadvertently omitted. (Technical)

Source: Legislative and Research Division

Revenue Impact: None.