



STATE BOARD OF EQUALIZATION
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BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
September 16-17, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, September 16, 2008

The following is a preliminary record of Board actions taken at the September 16-17, 2008 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings– Please see Page 13, O. Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

B1a. Thomas P. Bengard and Kim C. Bengard, 422294

B1b. Bengard Group, Inc., 424221

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	Abstain

~~B2. Kevin B. Turner and Sally C. Turner, 396393~~

~~B3. Stephen D. Coffman, 431487~~

~~B4a. Federal Express Corporation, 402428~~

~~B4b. Fedex Corporation & Subsidiaries, 402431~~

C. Sales and Use Tax Appeals Hearings

This item is scheduled for the afternoon session.

There are no items for the following matters:

D. Special Taxes Appeals Hearings

E. Property Tax Appeals Hearings

F. Public Hearings

This item is scheduled for Wednesday, September 17, 2008.

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Petition for Rehearing
 1. Home Care Information Systems, Inc., 89002426820 (OH)
- Hearing Notices Sent – No Response
 2. Promotion Products, Inc., 336535, 338891 (OH)
 3. Shahbaz Zarghampour, 358123 (AR)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes
No Final Determination on sub items 4 and 6	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
 1. Richard A. Lucich, 387301
 2. Nazar E. Najor and Lauren Najor, 358691
 - 3a. James L. Smith, 344810
 - 3b. Sandra Smith, 360531

- Petitions for Rehearing
 4. ~~Kenneth Banks, 327922~~
 5. Rick Burningham, 395921
 6. ~~Swift Transportation Company, Inc., and Swift Transportation Corporation, 266318~~
- Hearing Notices Sent – No Response
 7. Roman Garcia, 416435
 8. Larry Mazur, 377123
 9. Debra K. Pace, 328284
 10. George Saffas, 396089

G3. Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decision
 1. Sri Mesing, 382022
- Hearing Notice Sent – No Response
 2. Michelle D. Bell, 426291

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Redeterminations
 1. Computer Sciences Corporation, 387048 (AS)
 2. Golden State Lumber, Inc., 362701 (JH)
 3. Anthony Schools Corporation, 342569 (EA)
 4. Fresno Auto West, Inc., 360213 (AR)
 5. The Reynolds & Reynolds Company, 417535 (OH)
 6. Sprint/United Management Company, 401793 (OH)
 7. Café Pacific Beach, Inc., 265930 (FH)
 8. Laeroc Barnabeys 2002, LLC, 433707 (AS)
- Relief of Penalty/Interest
 9. Nortel Communications Systems, Inc., 445236 (OH)
 10. Downtown Ford Sales, 449447 (KH)
 11. U.S. Foodservice, Inc., 449445 (OH)
 12. Arbonne International, LLC, 449448 (EA)

- Denials of Claims for Refund
 13. United Parcel Service, Inc., 301622 (EA)
 14. Laboratory Corporation of America, 450029 (OH)
 15. AT&T Communications of California, 239818 (OH)
 16. Harry R. Sawl, 441869 (UT)
 17. SC Aviation, LLC 425693 (UT)
 18. TP & SG, Inc., 405622 (AC)
 19. Mecom Equipment, LLC, 377867 (KH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes, except not participating in sub-item 26

- Credits and Cancellations
 1. D'Anna Yacht Center, Inc., 449657 (CH)
 2. Trekstor USA, Inc., 445493 (CH)
 3. Gateway Business, LLC, 449681 (OH)
 4. Fresh Start Bakeries, Inc., 449975 (EA)
 5. A-1 M & M Enterprise, Inc., 448330 (AS)
- Refunds
 6. City of Lompoc, 444311 (GH)
 7. Kenneth Elliott Bradley, 445285 (GH)
 8. Washington Township District Hospital, 436268 (CH)
 9. United Parcel Service, Inc., 449849 (CH)
 10. United Parcel Service, Inc., 301622 (EA)
 11. United Parcel Service, Inc., 450166 (EA)
 12. Laboratory Corporation of America, 378553 (OH)
 13. Golden State Lumber, Inc., 450592 (JH)
 14. United Parcel Service, Inc., 303264 (OH)
 15. The Golden 1 Credit Union, 445173 (KH)
 16. The Boeing Company, 373477 (OH)
 17. FEI Company, 441082 (OH)
 18. Mercedes-Benz USA, LLC, 441611 (KH)
 19. Kailey's Break Place, Inc., 430386 (KH)
 20. Wachovia Dealer Services, Inc., 435533 (EA)
 21. Saint-Gobain Containers, Inc., 447054 (OH)
 22. California State Automobile Association, 367254 (BH)
 23. Petco Animal Supplies Stores, Inc. 397925 (FH)
 24. Andre Bonini Barbosa, 444946 (EA)
 25. Applied Telcomm Corporation, 446844 (AR)
 26. Johnson & Johnson Health Care Systems, Inc., 400809 (OH)
 27. Americredit Financial Service, Inc., 444792 (OH)

- 28. Lobel Financial Corporation, 444790 (EA)
- 29. Mumm Napa Estates, Inc., 403747 (JH)
- 30. Groupware Technology, Inc., 444750 (GH)
- 31. United Auto Credit Corporation, 445178 (EA)
- 32. Monster, LLC, 448167 (BH)
- 33. Inovant, LLC, 448525 (BH)
- 34. Zara USA, Inc., 402359 (OH)
- 35. Challenge Financial Services, Inc., 443777 (EA)
- 36. Global Power Supply, LLC, 443781 (GH)
- 37. Ortho Biotech Products, LP, 379584 (OH)
- 38. Transportation Technology Center, Inc., 398881 (OH)
- 39. Medcal Sales, LLC, 448792 (EH)
- 40. South Western Federal Credit Union, 438020 (EA)
- 41. Eagle Community Credit Union, 442668 (EA)

G6. Special Taxes Matters
There are no items for this matter.

G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Refunds
 - 1. Tesoro Refining and Marketing Company, 443126 (MT)
 - 2. McLane/Suneast, Inc., 433733 (ET)

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

- H1. Legal Appeals Matters
 - Hearing Notice Sent – No Response
 - 1. Donald R. Loya, 358842 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Dr. Chu	
Deferred to the November Sacramento Meeting	Mr. Leonard	
	Ms. Steel	
	Ms. Yee	
	Mr. Chiang/ Ms. Mandel	

- Case Heard But Not Decided
 2. Michael Richard Luna, 356507 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H2. Franchise and Income Tax Matters

- Decision
 1. David W. Penney, 341465

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Petition for Rehearing
 2. Melody L. Beattie, 359059

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H3. Homeowner and Renter Property Tax Assistance Matters

- Decision
 1. Diane J. Reed, 333196

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H4. Sales and Use Taxes Matters

➤ Redetermination

1. James Bruce Tananbaum, 432510 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Relief of Penalty/Interest

2. United Rentals Northwest, Inc., 436595 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	Yes

3. T-Mobile Resources Corporation, 441946 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Denials of Claims for Refund

4. John Raymond Collins, 399683 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

5. Robert L. Reynolds, 424795 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

➤ Refund

1. Water & Power Community Credit Union, 334165 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H6. Special Taxes Matters

➤ Redetermination

1. Hotel Airport Shuttle.com, LLC, 358672 (MT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

H7. Special Taxes Matters – Credits, Cancellations, and Refunds

H8. Property Tax Matters

H9. Cigarette License Fee Matters

H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

I1. Property Taxes Matters

➤ Audit

1. Pacific Bell Telephone Company (279) – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

I2. Offers-in-Compromise Recommendations

There are no items for this matter.

Chief Counsel Matters

J. Rulemaking

This item is scheduled for Wednesday, September 17, 2008.

There are no items for the following matters:

K. Business Taxes

L. Property Taxes

M. Other Chief Counsel Matters

Administrative Session

The following items are scheduled for Wednesday, September 17, 2008:

N. Consent Agenda

O. Adoption of Board Committee Reports and Approval of Committee Actions

P. Other Administrative Matters

Q. Closed Session

This item is scheduled for Wednesday, September 17, 2008.

C. Sales and Use Tax Appeals Hearings

C1. AMC Petroleum, Inc., 305202 (AS)—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/ Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
Approved staff's revised recommendation.	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C2. William H. Callaway and Gregory F. Lay, 417789 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
September 16-17, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, September 17, 2008

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C. Sales and Use Tax Appeals Hearings

C3. Juan Carlos Morales, 389924 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Approved staff's revised recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C4. Pine Meadows Partners, Inc., 358977 (KH)—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied Approved staff recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- C5a. Jewelry by Michael Alan, Inc., 290752, 316317, 380958 (KH) —Appearance Waived
 C5b. Michael Alan Morales, 293200, 316479, 395457 (KH) —Appearance Waived
 C5c. Teresa A. Morales, 293201, 317278 (KH) —Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition/Claim Denied Approved staff recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- C6. EPAC Technologies, Inc., 396039 (CH) —Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Approved staff's revised recommendation.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

F. Public Hearing

- F1. Proposed Amendments to Sales and Use Tax Regulations 1591, *Medicines and Medical Devices* and 1602, *Food Products*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Chief Counsel Matters

J. Rulemaking Section 100 Changes to Regulation

- J1. Proposed Amendments to Sales and Use Tax Regulation 1702.5, *Responsible Person Liability*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Administrative Session**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Retirement Resolutions

- LouVena Alexander
- Paul Bacchi
- Linda Dwyer
- Bonnie Jeanene Geller
- Bonnie Peach
- Joyce Vincenty

N2. Approval of Board Meeting Minutes

- August 5-7, 2008

N3. Approval of 2009 Diesel Fuel Tax Rate for Interstate Users

N4. Approval of 2009 Hazardous Substances Program Fees and Occupational Lead Poisoning Prevention Fee

O. Adoption of Board Committee Reports and Approval of Committee Actions

O1. Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report. For details see: http://www.boe.ca.gov/meetings/btc2008.htm	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Sales and Use Tax Regulations 1506, *Miscellaneous Service Enterprises*, and 1524, *Manufacturers of Personal Property*

<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Approved authorized to publish as recommended by staff.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Sales and Use Tax Regulation 1705, Relief from Liability

<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Approved authorized to publish as recommended by staff.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O2. Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report. For details see: http://www.boe.ca.gov/proptaxes/p/cwplan08.htm	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Personal Property and Fixtures Valuation

<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Adopted the staff recommended petition procedures and guidelines.	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

P. Other Administrative Matters

There are no items for the following matters:

P1. Executive Director's Report

P2. Chief Counsel Report

P3. Deputy Director's Report

a. Sales and Use Tax

1. Collection Enhancement Task Force Update

b. Property and Special Taxes

1. Approval of Contract over \$1 Million – SICPA Product Security Contract

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

c. Administration

1. BOE's Green Day
2. Facilities Update
3. Fiscal Year 2008/09 Budget Update
4. Fiscal Year 2009/10 Draft Budget Change Proposals

- U.S. Customs Program—Sales and Use Tax

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Out-of-State Audits and Registration—Sales and Use Tax

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Environmental Stewardship Program—Property and Special Taxes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Natural Gas Public Purpose Programs Surcharge—Property and Special Taxes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Flavored Malt Beverages—Property and Special Taxes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Cigarette and Tobacco Enforcement—Property and Special Taxes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Administrative Appeals—Legal/Executive/Administration

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Tax Refund Litigation—Legal/Executive/Administration

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Facilities – Headquarters—Legal/Executive/Administration

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

d. Technology Services

- Digital Board of Equalization – Our Initial Roadmap to Becoming Digital

Q. Closed Session

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