



STATE BOARD OF EQUALIZATION

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February 4, 2013

TO INTERESTED PARTIES

2013 BUSINESS TAXES COMMITTEE CALENDAR

Enclosed is an updated 2013 calendar for the Business Taxes Committee, reflecting the following revision:

- Rescheduled proposed Regulation 4801, *Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person*, to allow staff time to conduct outreach with interested parties to determine a reasonable limit on the value that may be transferred and the effect such a limit would have on the interested parties.

In addition, several new topics have been added, including:

- Proposed amendments to Sales and Use Tax Regulation 1502, *Computers, Programs, and Data Processing*, to clarify (1) the application of tax to optional software maintenance contracts that include a back-up copy of prewritten software on tangible storage media, and (2) the application of tax to site license transactions involving prewritten software.
- Proposed amendments to Sales and Use Tax Regulation 1705, *Relief from Liability*, to clarify when relief may be extended to a person related to a party who has been granted relief under Section 6596.
- Proposed amendments to Sales and Use Tax Regulation 1699, *Permits*, to incorporate the provisions of AB 1307 (Ch. 734, Stats 2011) authorizing BOE to refuse to issue a seller's permit to any person who has an outstanding liability with BOE and has not entered into an installment payment agreement, and to revoke the permit if the taxpayer does not comply with the installment payment agreement.
- Proposed amendments to Sales and Use Tax Regulation 1655, *Returns, Defects and Replacements*, to incorporate the provisions of AB 242 (Ch. 727, Stats 2011) which extended the provisions of the Lemon Law to use tax transactions.

The calendar dates and topics are subject to change. See the Business Taxes Committee page on the Board's website at <http://www.boe.ca.gov/meetings/btc2013.htm> for any future changes. You may also refer to the official Board Meeting notice, which is released not less than ten days prior to each Board meeting, to confirm the actual Committee agenda items, date and time.

If you have questions about the schedule, please contact Ms. Kirsten Stark at 1-916-322-0849 or Kirsten.Stark@boe.ca.gov.

Sincerely,

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end.

Jeffrey L. McGuire, Deputy Director
Sales and Use Tax Department

JM:lw

Enclosure: 2013 Calendar

BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of February 7, 2013

COMMITTEE MEETING DATE/TIME	ISSUE	Reference/Regulations	Staff Provides Analysis to Interested Parties	Meeting with Interested Parties (1)	Interested Parties Provide Response	Staff Provides Second Analysis to Interested Parties	Second Meeting with Interested Parties (1)	Interested Parties Provide Response	Materials Provided to Board
1/15/2013	Proposed amendments to Regulation 1507 to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media	Regulation 1507	6/29/2012	07/17/12	Extended to 09/14/2012	10/5/2012	10/11/12	11/2/2012	1/4/2013
1/15/2013	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	(2)	(2)	(2)	(2)	(2)	(2)	1/4/2013
3/12/2013	Proposed regulation regarding the presumption of retail sale for vehicles sold at auction or by a dismantler	Proposed Regulation 1566.1	12/18/2012	1/8/2013	1/18/2013	---	---	---	3/1/2013
5/22/2013	Proposed regulation regarding the amount of the Lumber Products Assessment a retailer can retain for cost reimbursement	Proposed Regulation 2000	12/18/2012	1/10/2013	1/22/2013	2/22/2013	3/7/2013	3/22/2013	5/10/2013
8/13/2013	Proposed amendments regarding optional software maintenance contracts that include a back-up copy of prewritten software on tangible storage media	Regulation 1502	2/22/2013	3/6/2013	3/22/2013				8/2/2013
8/13/2013	Proposed amendments to clarify the application of tax to site license transactions involving prewritten software	Regulation 1502	3/29/2013	4/10/2013	4/25/2013	5/24/2013	6/5/2013	6/19/2013	8/2/2013
8/13/2013	Proposed amendments to clarify when relief may be extended to a person related to the party who has been granted relief under Section 6596	Regulation 1705	3/22/2013	4/4/2013	4/18/2013	5/17/2013	5/30/2013	6/13/2013	8/2/2013
11/19/2013	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	6/25/2013	7/9/2013	7/23/2013	8/23/2013	9/4/2013	9/19/2013	11/8/2013
11/19/2013	Proposed amendments regarding issuing and revoking a new seller's permit to a person with an outstanding BOE liability who enters into an installment payment agreement to pay that liability	Regulation 1699	6/28/2013	7/11/2013	7/25/2013	8/23/2013	9/3/2013 1:00 - 3:00 p.m.	9/19/2013	11/8/2013
12/17/2013	Proposed amendments to incorporate the provisions of AB 242 which extended the provisions of the Lemon Law to use tax transactions	Regulation 1655	7/26/2013	8/8/2013	8/22/2013	9/20/2013	10/3/2013	10/17/2013	12/6/2013

- Notes:**
- (1) Unless otherwise noted, meetings with interested parties will be held at 10 a.m. in Room 122 at 450 N Street, Sacramento, CA
 - (2) This issue was discussed at the June 26, 2012 and January 15, 2013 Board Meetings. At the Board's direction, staff will continue outreach with interested parties to refine the proposed regulation. The issue is scheduled to be presented to the Board at the November 2013 meeting.