



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC: 81)
450 N STREET, SACRAMENTO, CALIFORNIA
(P. O. BOX 942879, SACRAMENTO, CA 94279-0001)
TELEPHONE (916) 445-6479
FAX (916) 324-3984
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

PUBLIC AGENDA NOTICE
STATE BOARD OF EQUALIZATION MEETING
FEBRUARY 14-15, 2001
450 N STREET, CAPITOL SQUARE, SACRAMENTO

JAMES E. SPEED
Executive Director

WEDNESDAY, FEBRUARY 14, 2001 - BOARD COMMITTEE MEETINGS*

Board Committees Convene at 9:30 a.m.

*Legislative Committee - Mr. Klehs, Chair - **ROOM 122**

Ms. Margaret Shedd, Staff - (916) 322-2376

Pending and Proposed Legislation Affecting Board Programs

*Customer Services & Administrative Efficiency Committee - Mr. Chiang, Chair- **Room 121**

Ms. Delena Bratton, Staff - (916) 445-6188

Finance Letter for the Return Processing Automation Project (RPAP); Electronic Filing Implementation Status Report

*Business Taxes Committee Mr. Parrish, Chair – **Room 121**

Mr. Ramon Hirsig, Staff - (916) 445-1441

Proposed Regulatory Changes to Clarify Definition of Concessionaire (Regulation 1699, Permits)

Board Convenes Upon Adjournment of the Business Taxes Committee

- Taxpayers' Bill of Rights Reimbursement Claim Hearing
- Corporate Franchise and Personal Income Tax Appeals Hearings

Board Committee Convenes at 1:30 p.m.

*Property Tax Committee – Dr. Connell, Chair - **ROOM 121**

Mr. Richard Johnson, Staff - (916) 445-1517

Property Tax Committee Procedures Manual

Board Convenes Upon Adjournment of the Property Tax Committee

- Public Hearings

Property Taxes – State Assessee Presentations on Capitalization Rates & Other Factors Affecting Values

Proposed Sales and Use Tax Regulation 1705, Relief From Liability - Regulation 1705, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6596. Amendments are proposed to provide that an agreement between the Board and qualified taxpayers executed under defined conditions so that the taxpayer may report use tax liability based upon a validated percentage for purchases subject to use tax from out-of-state vendors not engaged in business in this State, constitutes a written communication within the meaning of 6596.

Proposed Regulations 4018 – 4092, Cigarette and Tobacco Products Tax Law - The Board is proposing to amend twenty-three current regulations, adopt two new regulations, and delete four existing regulations to clarify the application of the Cigarette and Tobacco Products Tax Law by (1) adding necessary references to tobacco products, (2) updating the regulations to reflect statutory changes and Board and industry practice; (3) adding records and relief from liability regulations consistent with Sales and Use Tax regulations; and (4) making other changes for clarity and consistency.

Proposed Regulations 5020 – 5091, Rules of Practice - The proposed amendments to Regulations 5023 through 5094 provide a general standard regarding when a document is timely; clarify existing practices and eliminate unnecessary language; provide for oral hearings in all welfare exemption claims and taxpayer bill of rights claims.

- Business Taxes Appeals Hearings

THURSDAY, FEBRUARY 15, 2001 - BOARD MEETING**

Board Convenes at 9:30 a.m. - ROOM 121

- CLOSED SESSION: Settlements (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Administrative Session: Executive Director's Report; Board Committee Reports; **CONSENT:** Retirement Resolutions; Adoption of Board Meeting Minutes; 2001 Timber Advisory Committee Membership; Return Processing Automation Project Contract; Non-Substantive Revisions to Audit Manual Chapter 8, Bars and Restaurants
- Chief Counsel Matters: Petition to Amend Rule 122.2, Fixtures; Rule 133, Business Inventory Exemption (Section 100 Change); Rule 462.040, Change in Ownership-Joint Tenancies (Section 100 Change); Adoption of Changed Version Regulation 1503, Hospitals, Institutions & Homes for the Care of Persons; Request for Authorization to Publish 1671.1, Rebates and Incentives; Rules of Practice (Section 100 Change); Property Tax Matters: Applications for Review, Equalization and Adjustment of Assessments-Notices of Decision; State Assessee Petitions for Reassessment of Unitary Value-Findings and Decisions
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Redeterminations; Credits, Cancellations or Claims for Refunds; Relief of Penalty
- Corporate Franchise and Personal Income Tax Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing
- Property Taxes Non-appearance Matters: Audits; Board Roll Changes

- Petition for Release of Seized Property Hearing
- Business Taxes Appeals Hearings

Judy Newton, Chief
Board Proceedings Division

*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

**Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.

This Public Agenda Notice is available on the Internet. The Board's Website: <http://www.boe.ca.gov>

h:\exec\bdmtg\public.01\Feb14-15.doc