



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70  
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August 8, 2013

Mr. Gary P. Salamone

Dear Mr. Salamone:

Thank you for your participation in the July 17, 2013, Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate your taking the time to provide comments on the Taxpayers' Bill of Rights. Your comments, as follows, were provided to the Board Members and verbally referenced at the Hearings.

"I will not be able to attend, but wanted to contribute an insight for consideration at the hearing and in its aftermath. The so-called Taxpayers' Bill of Rights is unconstitutional and not a genuine Taxpayers' Bill of Rights (1) if it does not automatically incorporate federal and state Constitutional guaranties/Bills of Rights; (2) if state-governmental employees are not trained to recognize, honor and apply the supreme law of the land and the higher law of California; (3) if those personnel subordinate those higher laws to mere state legislation or otherwise operate as if state laws must somehow confirm the authority of the federal and state Bills of Rights, for those higher laws to be at all enforceable in California; and (4) if those personnel do not concede, without a struggle and forcing taxpayers into court, the supremacy of those Bills of Rights and respect the rights of California citizens in a manner and spirit consistent with the nation's claims of being a Constitutional republic."

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions regarding this matter, please do not hesitate to contact me at 916-324-2798. You may also contact Ms. Lauren Simpson of my staff at 916-445-0218.

Sincerely,

Todd C. Gilman  
Chief, Taxpayers' Rights and  
Equal Employment Opportunity Division

TCG:ls

Salamone thank you 080813.docx

cc: Honorable Jerome E. Horton, Chairman  
Honorable Michelle Steel, Vice Chair  
Honorable Betty T. Yee, Board Member, First District  
Senator George Runner, Board Member, Second District  
Honorable John Chiang, State Controller  
Ms. Marcy Jo Mandel, Deputy State Controller  
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Mr. Randy Ferris, Chief Counsel, MIC 83

Mr. Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division, MIC 82  
Mr. Jeffrey McGuire, Deputy Director, Sales and Use Tax Department, MIC 43  
Mr. David Gau, Deputy Director, Property and Special Taxes Department, MIC 63  
Ms. Lauren Simpson, Taxpayers' Rights Advocate Office, MIC 70