


**STATE BOARD OF EQUALIZATION**

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 Controller, Sacramento

**PUBLIC AGENDA NOTICE**  
**STATE BOARD OF EQUALIZATION MEETING**  
**SEPTEMBER 13-14, 2000**  
**450 N STREET, CAPITOL SQUARE, SACRAMENTO**

JAMES E. SPEED  
 Executive Director

**WEDNESDAY, SEPTEMBER 13, 2000 - 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. Parrish, Chair- **Room 121**

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

2001-02 Budget Change Proposals

\*Business Taxes Committee -- Mr. Chiang, Chair – **Room 121**

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

Sales and Use Tax Managed Audit Program; Proposed Regulatory Changes Regarding Nutritional Feeding Therapies – Continuation of 8/9/00 Committee Discussion (Regulations 1503, Hospitals, Institutions and Homes for the Care of Persons and 1591, Medicines and Medical Supplies, Devices and Appliances)

**Board Convenes Upon Adjournment of Business Taxes Committee**

- Petition for Release of Seized Property
- Business Taxes 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

Update of Assessment Appeals Manual

**Convenes at 1:30 p.m. - BOARD MEETING\*\***

- Property Tax Hearing – Petition for Reassessment of Unitary Value
- Corporate Franchise and Personal Income Tax Non-Appearance Matter: Action on Matter Previously Heard or Submitted for Decision Without Hearing
- Public Hearings  
 Proposed Amendment of Sales and Use Tax Regulation 1661, Mobile Transportation Equipment - Regulation 1661, Mobile Transportation Equipment, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6023. The regulation is proposed to be amended to provide that houseboats over 30 feet in length are deemed to be MTE, and to incorporate the list contained in the statute of the types of items that qualify as MTE into the regulation.

Proposed Adoption of Sales and Use Tax Regulation 1706, Drop Shipments - Regulation 1706 is proposed to provide, operative January 1, 2001, that the retail selling price of the property drop shipped is, in the absence of direct evidence, presumed to be cost plus 10%, except that a mark-up developed by audit must be used in specified circumstances; and the drop shipper may take a resale certificate from the customer if that person has a California seller's permit.

Proposed Adoption of Sales and Use Tax Regulation 1803.5, Long Term Leases of Motor Vehicles - Regulation 1803.5 is proposed to interpret, implement and make specific Revenue and Taxation Code section 7205.1, enacted operative January 1, 1996 (SB 602, Stats. 1995, Ch. 676) and amended operative January 1, 1999 (AB 1946, Stats. 1998, Ch. 140).

Proposed Adoption of Regulations 8000 Through 8016, Public Access to Records Pertaining to Tax and Fee Programs - Regulations 8000 through 8016 are proposed to list the types of records that are currently available at the Board and the manner in which those records may be requested.

- Business Taxes Appeals Hearings

#### **THURSDAY, SEPTEMBER 14, 2000- BOARD MEETING\*\***

##### **Convenes at 9:30 a.m. - ROOM 121**

- CLOSED SESSION: Pending Litigation: Sacramento Transportation Authority v. State Board of Equalization, et al.; (Govt. Code § 11126 (e)); Settlements (R & T Code § 7093.5, 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Administrative Session: Executive Director's Report; Proposed 2001 Board Workload Plan; Board Committee Reports; **CONSENT**: Retirement Resolutions; Adoption of Board Meeting Minutes; Adoption of Corrected Board Meeting Minutes; Calendar Year 2001 Interstate User Fuel Tax Rate – AB1269; Proposed Base Fee Rates
- Chief Counsel Matters: Adoption of Revised Incompatible Activities Statement; Request for Authorization to Publish the Proposed Amendments to the State Board of Equalization's Conflict of Interest Code; Regulation 1584, Membership Fees (Section 100 Changes); Rule 313, Hearing Procedure (Section 100 Changes)
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Redeterminations; Relief of Penalty; Credits, Cancellations or Claims for Refunds
- 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: Petitions for Reassessment of Unitary Value; Petition for Reassessment and Penalty Abatement of Unitary Value; Unitary Assessments; Audits; unitary Escaped Assessments; Board Roll Changes

- Taxpayers' Bill of Rights Reimbursement Claim Hearing
- Corporate Franchise and Personal Income Tax Hearings
- Property Tax Hearings – Petition for Reassessment of Escape Assessment; Petition for Reassessment of Unitary Value

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.