



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
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, August 14, 2007

The following is a preliminary record of Board actions taken at the August 14, 2007 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

For voting results on committee items, please see Item O, Approval of Board Committee Minutes, page 12 of this document.

BOARD MEETING

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARING

A1. Ruth Ann Hill, 334881

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

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1. Nilo A. Sarmiento, 339859

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

B2. Farmers and Merchants Bank of Long Beach, 359062—Postponed

B3. Boyd Holdings, 362328

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

B4. Jessica McClintock, 304497
Jessica McClintock, Inc., 304512

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeals Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B5. Brent C. Welling and Viki Lee Welling, 348029

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination Taxpayers' Postponement Request Granted.	Ms. Yee	
	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

B6. Patrick Ryan, 336567

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$1,000.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. SPECIAL TAXES APPEALS HEARING

D1. Chevron USA, Inc., 165308, 215016, 260466, 260468, 306293, 346981 (MT)

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

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

G1 Legal Appeals Matters

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

- Hearing Notice Sent – No Response
 1. Craig Jennings Enterprises, Inc., 270605 (EA)
- Hearing Notices Sent – Appearance Waived
 2. Pamela Sue Barber, 316052 (AR)
Bruce A. Barber, 316053 (AR)
 3. All-Terrain Exploration Drilling, 334424 (KH)
 4. Mohamad Abdul Aoun, 295973 (KH)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on sub-item 1,	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. ~~Daniel Ebenezer and Padmini Ebenezer, 340164~~
 2. Patrice Gaspard, 342391
 3. Yvonne Ryzak, 350402
- Petitions for Rehearing
 4. John S. Ballard, 339524
 5. Rick Burningham, 330830
 6. Tennison Dong, 339976
 7. Andrea Erickson, 330530
 8. Robert Frankson, 316456
 9. Patrick E. Galvin, 333157
 10. Carol Grant, 328920
 11. Richard Grant, 335775
 12. Charles A. Harris, 328928
 13. Byron Hoffman, 327674, 339738
 14. Jackie Krienke, 337077
 15. Anthony Long, 343666
 16. Elizabeth Magness, 343250
 17. John Marshall, 216967
G.M.S., 221190
 18. Steven Nicholas, 340536
 19. Anthony Oropeza, 333238
 20. Jim Robertson, 342187
 21. Roger Romero, 342029
 22. George A. Saffas, 333072
 23. Gregory Stover, 341967
 24. Alice S. Willis, 333059
 25. Richard Wood, 339841

G3 Homeowner and Renter Property Tax Assistance Matters

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

➤ Decisions

1. Emilia Aldama, 382352
2. Emerenciana Avenir, 373022
3. Gesele L. Bailey, 357372
4. Wei-Tsang Chen, 378590
5. Nemesio S. De Leon, 374348
6. Yvonne M. Erwing-Davis, 335908
7. Christopher Fusick, 357418
8. Lyslie Ann Gray, 378769
9. Alfred G. Green, 374376
10. Epifania A. Grio, 378392
11. Gerardo De Guzman, 377435
12. Maryam Hoell, 378577
13. Suzan Hovhanissyan, 374615
14. Soon Y. Kim, 374352
15. Tahirih Lowe, 378354
16. George L. Mercado, 377365
17. Rose Nassif, 373187
18. Luther Pittman, 372968
19. Mariguita P. Reposar, 377220
20. Richard Rios, 363039
21. Hazel M. Simon, 374331
22. Pamela Whitaker, 345093
23. Shirley Williams, 374542
24. Wilford Williams, Jr., 372937
25. Frank Valdez, 372836

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on sub-item 3	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Redeterminations
 1. The J. Paul Getty Trust, 241718 (AS)
 2. California Steel Industries, Inc., 258551, (EH)
 3. ~~Mentor Corporation, 334785 (GH)~~
 4. Fiserv Cir, Inc., 360218 (OHA)
 5. Ivy Hill Corporation, 300415 (OHB)
 6. Excelon Corporation, 133994 (OHB)
 7. A T Cross Company, 353093 (OHB)
 8. Alto-Sham, Inc., 360248 (OHA)
- Relief of Penalty/Interest
 9. Morgan Stanley Capital Group, Inc., 400777 (OHB)
 10. Avaya, Inc., 400773 (OHB)
 11. Urban Outfitters West, LLC, 400774 (OHB)
 12. New Tangram, LLC, 400779 (AA)
 13. Jones Retail Corporation, 402386 (OHB)
 14. Digi-Key Corporation, 401264 (OHA)
- Denials of Claims for Refund
 15. Andre Bonini Barbosa, 360931 (EAA)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff	Ms. Yee	Yes
Recommendations	Mr. Leonard	Yes
No Final Determination on sub-item 23	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-items 24 & 25

- Credits and Cancellations
 1. Norman David Stark, 402374 (EHC)
 2. Walter E. Rosenkranz, 398661 (UT)
- Refunds
 3. Final Film, 300202 (AS)
 4. PRG (California), Inc., 401691 (AC)
 5. Putzmeister, Inc., 390989 (OHA)
 6. El Monte Automotive Group, Inc., 400220 (AP)

7. Regents of the University of California, 261076 (AS)
8. Southern California Graphics Corporation, 341251 (AS)
9. Marketing Drive S.F., Inc., 332380 (BH)
10. La Habra Fence Company, Inc., 400561 (EA)
11. Applied Materials, Inc., 400443 (OHC)
12. The Golden 1 Credit Union, 382763 (KH)
13. Cook Incorporated, 217777 (OHA)
14. Cerner Corporation, 332524 (OHA)
15. Smurfit-Stone Contnr Entrprs., Inc., 383621 (AA)
16. Canon Financial Services, Inc., 372004 (OHB)
17. Video Art Studios, Inc., 402919 (UT)
18. Downs Energy, 394816 (EH)
19. AP/APH Palm Springs, L.P., 345142 (EHC)
20. Pacific Bell Leasing Company, 402215 (OHC)
21. Dow Agrosiences, LLC, 399488 (OHA)
22. The Campo Band of Mission Indians, 334701 (FH)
- ~~23. Pictometry International Corporation, 402876 (OHB)~~
24. Hewlett-Packard Company, 361078 (OH)
25. Northrop Grumman Systems Corporation, 391926 (AS)
26. Nalco Company, 400173 (OHA)
27. Seguin Moreau Napa Cooperage, Inc., 401726 (JHF)
28. Quest Diagnostics Incorporated, 345947 (OHB)
29. All Good Pallets, Inc., 399490 (CH)
30. Americredit Financial Service, Inc., 379586 (OHC)
31. Lobel Financial Corporation, 395452 (EA)
32. Route 99, Inc., 400472 (EHC)
33. Challenge Financial Services, Inc., 372169 (EA)
34. South Western FCU, 380351 (EA)

G6 Special Taxes Matters

There were 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	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

➤ Refunds

1. Jefferson National Life Insurance Company, 403770 (ET) ‘CF’
2. Massachusetts Mutual Life Insurance Company, 404551 (ET) ‘CF’

There were 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

- Petitions for Rehearing

1. Robert Warren Rosenbaum, 331543 (KHO)

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

2. Fassel Mahmoud Elder, 197550 (KH)

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

There were no items for the following matters:

- H2 Franchise and Income Tax Matters
- H3 Homeowner and Renter Property Tax Assistance Matters
- H4 Sales and Use Taxes Matters

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

- Refund

1. Capital One Auto Finance, Inc., 341976 (OHA)

There were no items for the following matters:

- H6 Special Taxes 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

There were no items for this matter.

BOARD MEETING RECONVENES AT 1:30 p.m.**C. SALES AND USE TAX APPEALS HEARINGS**

C1. J & H Jewelry Mart, Inc., 304042 (GH)—Postponed to October Sacramento

C2.a. Stephen Charles Borkenhagen, 302079 (GH) -Postponed to October Sacramento

C2.b. Eulipia, Inc., 300130 (GH) -Postponed to October Sacramento

C2.c. Los Gatos Restaurants, Inc., 299490 (GH) -Postponed to October Sacramento

C3. Household Retail Service, Inc., 103973 (OHA)

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

C4. Jatinder S. Dang and Surjit K. Dang, 134012 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
Approved Revised Staff Recommendation	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. SPECIAL TAXES APPEALS HEARING

D2. Tesoro Refining, Marketing & Supply Company, 215826, 259337, 305762 (MT)

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

E. PROPERTY TAX APPEALS HEARINGS

There were no items for this matter.

F. PUBLIC HEARINGS

There were no items for this matter.

CHIEF COUNSEL MATTERS**J. Rulemaking**

J1 Request for Re-Adoption of Property Tax Rule 474, *Petroleum Refining Properties*

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

J2 Request for Authorization to Publish Amendment to Sales and Use Tax Regulation 1699, *Permits*

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

There were no items for the following matters:

- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

- M1. Cooperation with Native American Tribes – Taxation of Cigarettes & Tobacco Products
- M2. Application of Tire Recycling Fee to Tires on Demonstrator Vehicles
- M3. Report on Life Estates: Property Tax Rule 462.060, *Change In Ownership - Life Estates and Estates for Years*

ADMINISTRATIVE SESSION**N. Consent Agenda**

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

- N1. Retirement Resolution
- Keith M. LeDuff
- N2. Approval of Board Meeting Minutes
- June 19, 20, 21, 2007
 - July 17, 2007
- N3. Approval of Proposed Revisions to Audit Manual Chapter 1, General Information
- N4. Approval of Proposed Revisions to Compliance Policy and Procedures Manual Chapter 7, *Collections*

O. Adoption of Board Committee Reports and Approval of Committee Actions**O1. Legislative Committee**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/meetings/legcommittee.htm	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes
<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Recommendation of Support for SB 87 (Committee on Budget and Fiscal Review) Property Tax: Assessment of Fractionally Owned Aircraft	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes No No Yes Yes
<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Recommendation of Support for SB 87 (Committee on Budget and Fiscal Review) Use Tax: Business Property Statements Include Use Tax Information	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes No Yes Yes
<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Recommendation of Support for SB 105 (Migden)	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes No No Yes Yes
<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Oppose proposed amendments to SB 295 (Cogdill) in present form.	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

O2. Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/proptaxes/ptcwplan07.htm	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes
<u>ACTION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Authorized publication of PT Rules 101 and 171	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

O3. Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/meetings/btc2007.htm	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes
<u>ACTION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Authorized publication, Approving Alternative 1	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes No No Yes Yes

P. Other Administrative Matters**P1 Executive Director's Report**

- a. Summary Report on the Feasibility Study Report for the Electronic Services Expansion Project
- b. Update on Curtain Wall Project
- c. Update on Daycare Center Project

P2 Chief Counsel Report

There were no items for this matter.

P3 Deputy Director's Report

- a. Sales and Use Tax
There were no items for this matter.
- b. Property and Special Taxes
There were no items for this matter.

c. Administration

1. Interagency Agreement Contract Over \$1 Million

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved contract for partial fiscal year	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Abstain

2. Fiscal Year 2008/09 Budget Change Proposal

- Maximize Fairness and Education in County Assessment Standards Program

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Alternative 1	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

• Cigarette and Tobacco Products Taxes Revenue Recovery

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

• Statewide Business License Inspection Program

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No determination Deferred consideration to September Sacramento	Ms. Yee	
	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

• Agricultural Inspection Station Tax Leads

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

• Tax Gap Initiatives

In-State Service Businesses—Tax Gap Initiative 1

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

Individual Consumers—Tax Gap Initiative 2

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

Internet Sellers—Tax Gap Initiative 3

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

Itinerant Vendors—Tax Gap Initiative 4

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

Cash Based Businesses—Tax Gap Initiative 5

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

Audit Program Improvements—Tax Gap Initiative 6

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

Collection Program Improvements—Tax Gap Initiative 7

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

Expanded Bankruptcy and Out-of-State Collections—Tax Gap Initiative 8

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

• E-Services Expansion

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

• New Special Taxing Jurisdictions

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

• Improved Taxpayers' Rights/Equal Employment Office Outreach and Services

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

Q. CLOSED SESSION

ADJOURN