



State Board of Equalization

# News Release

## George Runner, Member

2<sup>nd</sup> District – Lancaster

Cynthia Bridges  
Executive Director  
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**For Immediate Release**  
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### **BOE Action Simplifies Pricing for Mobile Food Truck Items**

**Sacramento** – The California State Board of Equalization (BOE) acted to make pricing of food sold from mobile food trucks more business and customer-friendly. The Board Members’ unanimous vote at their November 19, 2013 meeting will change a regulation to presume that sales tax is included in the listed price of the food.

“It’s not easy doing business in California, especially if you’re always on the move,” said Board of Equalization Member George Runner. “Hopefully this simple change will help make life a little easier for California’s growing mobile food industry.”

Right now, food truck operators must post signs stating that tax is included in the listed price. Many do not, and are then required to pay the tax rate that applies to their listed prices. This can result in confusion on the amount owed, as operators may sell food from several locations with different tax rates in any given day.

This new regulation will allow food truck operators to charge the same price no matter where they are, and later calculate how much tax they owe for the locations where the sales are made. The BOE has created a convenient, [online mapping tool](#) where truck operators can enter the address where they are parked to know the tax rate they should report to BOE for sales made in that area. Paying the correct tax rate is important, as the sales tax supports many vital services such as public education, law enforcement and highways.

Given the proliferation of mobile food trucks, the hope is to simplify and streamline business practices for vendors, and make it clear to their customers that the price they are paying includes tax. The BOE will reach out to mobile food businesses and consumers in multiple languages to inform them of this change.

Following this vote by the Board, the regulation will continue through the rulemaking process. It is expected to become effective July 1, 2014.

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Elected in November 2010, George Runner represents the State Board of Equalization's Second District. He is a leading advocate for California taxpayers. Runner has worked to improve California's tax policies and practices and to create and retain more private sector jobs in our state. Prior to his election to the Board, Runner served twelve years in the State Legislature, authoring the well-known California Amber Alert and California's Blue Alert. As a thoughtful conservative, his legislative priorities included improving the economy, business growth, education excellence, and public safety for all Californians. As a member of the Senate Revenue and Taxation Committee, Runner consistently led the fight against tax increases and supported tax relief for families and businesses.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$52.5 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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