



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

Cynthia Bridges
Executive Director
www.boe.ca.gov

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Contact: NR 44-14-H
Jaime Garza
1-916-327-8988

Food Truck Sales Tax Could be Simplified by BOE Action Board of Equalization to Also Consider Sponsorship of Several Proposed Laws

Sacramento – The California State Board of Equalization (BOE) will vote on adopting a policy to presume taxable sales of food from mobile food trucks include sales tax in the listed price during its monthly meeting on March 25, 2014, at the California Public Utilities Commission Auditorium, 505 Van Ness Avenue in San Francisco. Currently, unless mobile food truck operators post signs indicating the sales tax is included in the list price of taxable food items, they are required to remit the tax on the listed price to the state.

“A food truck operator in Los Angeles County might park in three spots with three different tax rates in any given day,” said BOE Chairman Jerome E. Horton. “This will allow them to post one price for each food item without worrying about additional signage or calculating sales tax rates on the fly.”

If the amendment to the regulation is adopted by the Board, it will take effect on July 1, 2014.

During this meeting, the Board will also consider positions on tax and agency-related bills pending in the state legislature. [Assembly Bill 777](#) would exempt certain space flight property and components from property taxes levied by county assessors for the next 10 years. [Assembly Bill 1656](#) states legislative intent to authorize the Department of General Services, with BOE’s consent, to enter into agreements to facilitate consolidation and relocation of staff from its troubled headquarters building at 450 N Street in Sacramento.

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization’s Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects \$56 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.

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