

Wednesday, November 14, 2012

S & C Motors, 468140 (BH)

7-1-01 to 12-31-02, \$214,572.66 Tax

For Petitioner:

Mark A. Wasser, Attorney

Alan Feld, Witness

For Sales and Use Tax Department:

Monica Silva, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether petitioner was the retailer for the sales at issue.

Whether an adjustment is warranted to the amount of disallowed exempt sales in interstate commerce.

Whether relief is warranted under Revenue and Taxation Code section 6596 because petitioner's failure to remit the tax was due to its reasonable reliance on written advice from the Board.

Whether relief of interest is warranted under section 6593.5.

Action: Upon motion of Ms. Yee, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

Benjamin Rojas, 546335 (CH)

7-1-06 to 6-30-09, \$23,455.47 Tax, \$2,345.54 Negligence Penalty

For Petitioner:

Benjamin Rojas, Taxpayer

For Sales and Use Tax Department:

Marc Alviso, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether adjustments are warranted to the unreported taxable sales.

Whether petitioner was negligent.

Action: Upon motion of Ms. Yee, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

PUBLIC HEARING

Proposed Adoption of Amendments to Property Tax Rules 101, *Board-Prescribed Exemption Forms*, 171, *Board-Prescribed Forms for Property Statements*, 252, *Content of Assessment Roll*, and 1045, *Administration of the Annual Racehorse Tax*

Bradley Heller, Tax Counsel, Tax and Fee Programs Division, Legal Department, was available to answer questions regarding the proposed adoption of amendments to Property Tax Rules 101, 171, 252, and 1045, which clarify the provisions regarding the use of Board-prescribed property tax forms, and the requirements for local assessment rolls ([Exhibit 11.3](#)).

Speakers were invited to address the Board, but there were none.

Action: Upon motion of Ms. Steel, seconded by Ms. Yee and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board adopted the proposed amendments to Property Tax Rules 101, 171, 252, and 1045 as recommended by staff.