Rule Number	Date Received	Source	Proposed Amendment
Chapter 1 **Statement of Intent**		No comments received	
Chapter 2 **Review of Sales and Use Tax, Timber Yield Tax and Special Taxes and Fees**			
2010 (9/14/05 Draft) Persons Permitted to File Petitions for Redetermination	10/24/2005	Joseph A. Vinatieri Bewley Lassleben & Miller LLP	Asked staff to define the phrase "person directly interested."
2013 (9/14/05 Draft) Contents of Petition for Redetermination and Supporting Documentation	10/24/2005	Joseph A. Vinatieri	Objected to requiring petitioners to identify the amount in dispute.
2017 (9/14/05 Draft) Scope of Petition for Redetermination Filed Pursuant to Hazardous Substance Tax Law	10/24/2005	Joseph A. Vinatieri	Ask staff to create a mechanism to deem certain applications denied by the State Director of the State Department of Health Services.
2018 (9/14/05 Draft) Petitions for Redetermination Pursuant to Covered Electronic Waste Recycling Fee	10/24/2005	Joseph A. Vinatieri	Asks staff to clarify what happens when the Department of Toxic Substances Control determines that property is a covered electronic device.
2019 (9/14/05 Draft) Scope of Petitions for Redetermination Pursuant to Water Rights Fee Law	10/24/2005	Joseph A. Vinatieri	Asked staff to further clarify the Board's jurisdiction.

Rule Number	Date Received	Source	Proposed Amendment
2020 (9/14/05 Draft) Addresses for Filing Petitions for Redetermination	10/24/2005	Joseph A. Vinatieri	Asked whether properly addressing the petition should be a regulatory requirement for a completed petition.
2021 (9/14/05 Draft) Assignment and Acknowledgement of Petition for Redetermination	10/24/2005	Joseph A. Vinatieri	Asked staff to act promptly.
2022 (9/14/05 Draft) Review of the Petition and Referral to District Office or Audit Group	10/24/2005	Joseph A. Vinatieri	Asked staff to provide for Appeals Division review where taxpayers have not requested an oral hearing.
2023 (9/14/05 Draft) Assignment of Petition to Appeals Division	10/24/2005	Joseph A. Vinatieri	Suggested that a copy of the summary analysis be provided to the taxpayer.
2046 (9/14/05 Draft) Application for Administrative Hearing	10/24/2005	Joseph A. Vinatieri	Asked staff to clarify that taxpayers can file both a petition for redetermination and application for administrative hearing.
2049.5 (9/14/05 Draft) Assignment of Application for Administrative Hearing	10/24/2005	Joseph A. Vinatieri	Asked staff to place time constraints on the Appeals Division's review.
2050 (9/14/05 Draft) Persons Who May File a Claim for Refund	10/24/2005	Joseph A. Vinatieri	Ask staff to create a mechanism to deem certain applications denied by the State Director of the State Department of Health Services and asked staff to clarify what happens after the State Director does act on such applications.
2053 (9/14/05 Draft)	10/24/2005	Joseph A. Vinatieri	Suggested that the regulation only require claims to contain statutorily required information and asked staff to

Rule Number	Date Received	Source	Proposed Amendment
Contents of Claim			define reporting period.
2054 (9/14/05 Draft) Contents of Claims for Refund Under Diesel Fuel Tax Law	10/24/2005	Joseph A. Vinatieri	Ask staff to specifically address claims for refund of the Motor Vehicle Fuel Tax.
2061 (9/14/05 Draft) Discretion to Grant or Deny Conferences and Hearings	10/24/2005	Joseph A. Vinatieri	Asked that staff add language requiring the consideration of any new evidence or arguments in deciding whether to grant an appeals conference or oral hearing.
2080 (9/14/05 Draft) No Independent Right to Oral Board Hearing	10/24/2005	Joseph A. Vinatieri	Expressed his opinion that persons requesting relief should have a right to an oral hearing.
2086 (9/14/05 Draft) Assignment of Requests for Relief	10/24/2005	Joseph A. Vinatieri	Asked staff to clarify the meaning of subdivision (a)(2).
2101 (9/14/05 Draft) Notice of Appeals Conference	10/24/2005	Joseph A. Vinatieri	Suggested that conference holders be required to consider evidence and arguments that are first submitted at the taxpayer's Appeals Conference.
2102 (9/14/05 Draft) Rescheduling or Postponing Appeals Conference	10/24/2005	Joseph A. Vinatieri	Asks staff to further explain the difference between rescheduling and postponing an appeals conference.
2104 (9/14/05 Draft) Conducting the Appeals Conference	10/24/2005	Joseph A. Vinatieri	Asked for clarification of the terms "audit staff" and "collections staff" and points out a perceived inconsistency between subdivision (d) and section 2101, subdivision (c).
2105 (9/14/05 Draft) Issuing Decision and Recommendation	10/24/2005	Joseph A. Vinatieri	Asked staff to explain the term "significant factual error."

Rule Number	Date Received	Source	Proposed Amendment
2106 (9/14/05 Draft) Conference Holder Recommendations	10/24/2005	Joseph A. Vinatieri	Reminded staff to add a deadline for requesting reconsideration, suggested adding procedures for staff to confirm a taxpayer's desire for a previously requested hearing, and questioned the Board's discretion to deny an oral hearing on an application for administrative hearing.
2110 (9/14/05 Draft) Briefing Schedule	10/25/2005	Marty Dakessian Attorney at Law	Pointed out that staff failed to include a briefing schedule in the first draft of chapter 2, and suggested that whatever briefing schedule is incorporated provide more time than the schedule in the old Rules of Practice.
Chapter 3 **Administrative Review of Property Taxes**			
3110 (9/14/05 Draft) Definitions	11/14/2005	Peter Michaels Cooper, White & Cooper	Indicated that the Appraisal Data Report should continue to contain the level of detail currently provided.
3130(a) (9/14/05 Draft) Contents of the Petition	11/14/2005	Peter Michaels	Suggested adding a reference to penalty abatement petitions.
3131 (9/14/05 Draft) Submission of the Petition	11/14/2005	Peter Michaels	Suggested staff provide for electronic filing.
3135 (9/14/05 Draft) Evaluation of Petition	11/14/2005	Peter Michaels	Stated that the phrase "timely, valid, and complete" seems duplicative.
3136(a) (9/14/05 Draft) Submission of Additional Supporting Documents by Petitioner	11/14/2005	Peter Michaels	Requested the deletion of the time constraints in the second sentence of subdivision (a), and clarification of the Board staff referred to in subdivision (b).
3140 (9/14/05 Draft)	11/14/2005	Peter Michaels	Asked about the difference between an invalid brief and an

Rule Number	Date Received	Source	Proposed Amendment
Dismissal of Petition			incomplete brief.
3157 (2/23/06 Draft) Appeals Division Hearing Summary or Summary Decision	4/5/2006	Peter Michaels	Suggested that staff act "promptly" in distributing the hearing summary.
3163 (9/14/05 Draft) Consolidation of Petition into a Single Hearing	11/14/2005	Peter Michaels	Raised concerns that consolidation may jeopardize some petitioners' rights to confidentiality, and inadequately address unique issues.
3164 (9/14/05 Draft) Oral Hearing Procedures	11/14/2005	Peter Michaels	Suggested that staff add procedures for hearing trade secrets, etc. in closed session.
3171 (9/14/05) Oral Hearing Waived – Unresolved Issues	11/14/2005	Peter Michaels	Suggested that taxpayers who waived their oral hearings, but still disagreed with the Valuation Division be permitted to reply to the Valuation Division's brief.
3153 (2/23/06 Draft) General Briefing Procedures for Petitions Reviewed by the Appeals Division	4/5/2006	Peter Michaels	Suggested adding language to make it clear that "A valid and complete petition is considered the petitioner's opening brief."
3156 (2/23/06 Draft) Scheduling of Appeals Conferences; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled	4/5/2006	Peter Michaels	Suggested that the use both "days" and "business days" is confusing.
3157 (2/23/06 Draft) Appeals Division Hearing Summary or Summary Decision	4/5/2006	Peter Michaels	Suggested that staff should act promptly.
3160 and 3161 (2/23/06 Draft)	4/5/2006	Peter Michaels	Asked staff to correct the deadline for petitioning an

Rule Number	Date Received	Source	Proposed Amendment
Scheduling Oral Hearings; Distribution of Documents			escape assessment.
3163 (2/23/06 Draft) Consolidation of Petitions into a Single Hearing	4/5/2006	Peter Michaels	Suggested that the Board create procedures to protect trade secrets, especially when two or more petitioners' hearings are consolidated.
Chapter 4 **Appeals from Actions of the Franchise Tax Board**			
4010 (9/14/05 Draft) Application of Part	12/13/2005	Kenneth A. Davis FTB Legal Dept.	Suggested adding a reference to the Taxpayers' Bill of Rights in part 10.7 of division 2 of the Revenue and Taxation Code; and adding language to resolve potential unforeseen conflicts between chapter 4 and chapter 5.
4011 (9/14/05 Draft) Definitions	12/13/2005	Kenneth A. Davis	Suggested that the term "taxpayer" include business entities.
	11/30/2005	Joseph A. Vinatieri	Asked staff to clarify the term "grievance" as used in subdivision (a).
4012 (9/14/05 Draft) Jurisdiction	12/13/2005	Kenneth A. Davis	Suggested that staff add language declaring the Board to be a "quasi-adjudicatory body." Also recommended lots of useful language to clarify the Board's jurisdiction, including identifying previously omitted areas.
4012 (1/19/06 Draft) Jurisdiction	3/10/2006	Kenneth A. Davis	Suggested staff clarify that the deemed denial provisions only apply to perfected claims for refund and requests for abatement of interest that are not associated with an FTB protest.
4020 (9/14/05 Draft) Basic Appeal Filing Requirements	12/13/2005	Kenneth A. Davis	Requested that appellants be required to attach a copy of any FTB notice being appealed from, include the signature of all the appellants listed in such notice on their appeal,

Rule Number	Date Received	Source	Proposed Amendment
			and also state any amounts that are conceded. Also recommended the addition of e-filing language.
	12/22/2005	Marc A. Aprea of Aprea & Company A Government Relations Firm	Suggested not requiring appellants' social security numbers on their appeals to help prevent identity theft.
4020 (12/9/05 Draft) Basic Appeal Filing Requirements	1/10/2006	Kenneth A. Davis	Suggested converting section 4020(c) into chapter 4's main method of filing provision and to reference it thereafter; and suggested language requiring the Board Proceedings Division to forward copies of all taxpayer filed documents to the FTB.
4020 (1/19/06 Draft) Appeal Filing Requirements	3/10/2006	Kenneth A. Davis	Requested that appellants utilizing the deemed denial provisions provide a copy of their claim for refund or request for interest abatement with their appeals.
4021 (9/14/05 Draft) Time for Filing an Appeal	12/13/2005	Kenneth A. Davis	Recommended the creation of alternative language deleting the filing extensions in subdivision (b), and also recommended several clarifications to the existing language.
4021 (1/19/06 Draft) Time for Filing an Appeal	3/10/2006	Kenneth A. Davis	Indicated support for alternative deleting filing extensions, and recommended deletion of examples.
4022 (9/14/05 Draft) Accepting or Rejecting an Appeal	12/13/2005	Kenneth A. Davis.	Recommended alternative procedures to brief and decide jurisdictional issues before briefing and deciding substantive issues raised in an appeal.
	11/30/2005	Joseph A. Vinatieri	Suggested that staff specify the alternative rights and remedies referred to in subdivision (d).
4022 (1/19/06 Draft) Accepting or Rejecting an Appeal (Both Alternatives)	3/10/2006	Kenneth A. Davis	Indicated support for alternative requiring separate briefing of jurisdictional issues.

Rule Number	Date Received	Source	Proposed Amendment
4023 (9/14/05 Draft) Perfecting an Appeal	12/13/2005	Kenneth A. Davis	Suggested deleting the "substantial compliance" language in subdivision (a), adding provision requiring notice to the FTB, and prohibiting the same filing extensions object to in section 4021 from applying.
4030 (9/14/05 Draft)	12/22/2005	Marc A. Aprea of Aprea & Company	Suggested allowing appellants to submit written comments to the FTB's requests for permission to file supplemental briefs.
	11/30/2005	Joseph A. Vinatieri	Suggested replacing "extreme hardship" with "reasonable cause" in subdivision (c).
4030 (12/9/05 Draft) General Requirements	1/10/2006	Kenneth A. Davis	Suggested requiring the Board Proceedings Division to give parties written notification of the filing of a perfected appeal; and allowing the Chief of Board Proceedings to grant filing extension for "reasonable cause" instead of "extreme hardship."
4031 (9/14/05 Draft) General Briefing Schedule	11/30/2005	Joseph A. Vinatieri	Suggested giving appellants 90 days to reply to the FTB's opening brief.
4031 (12/9/05 Draft) General Briefing Schedule	1/10/2006	Kenneth A. Davis	Suggested adding language requiring the FTB to mail copies of its briefs to the appellant and inserting language permitting the filing of non-party (amicus) briefs.
4032 (12/9/05 Draft) Briefing Schedule for Innocent Spouse Appeals	1/10/2006	Kenneth A. Davis	Suggested that the FTB file its opening brief after both the appealing and non-appealing spouses have filed their briefs, that the FTB be permitted to reply to the non-appealing spouse's reply brief when appropriate, and that the FTB should be given an extra 5 days to request permission to file a reply brief.
4032 (1/19/06 Draft) Briefing Schedule for Innocent Spouse Appeals	3/10/2006	Kenneth A. Davis	Suggested adding a cross reference to the requirements of section 4030, and suggested that the FTB always be permitted to respond to every brief filed by the appealing and non-appealing spouses.

Rule Number	Date Received	Source	Proposed Amendment
4033 (9/14/05 Draft) Simplified Briefing Schedule for Small Tax Appeals	11/30/2005	Joseph A. Vinatieri	Suggested increasing the threshold from $5000 to $10,000 and deleting the last sentence in subdivision (d)(1) regarding "unpaid" interest because it may be too confusing for some taxpayers. Also suggested that taxpayers be specifically informed that their elections constitute waivers.
4033 (12/9/05 Draft) Simplified Briefing Schedule for Small Tax Appeals	1/10/2006	Kenneth A. Davis	Suggested that staff clarify how the threshold amount is calculated, recommended that the threshold amount be calculated on a yearly basis where appeals concern more than one taxable year, and suggested that the FTB be granted filing extensions for "reasonable cause."
4033 (1/19/06 Draft) Elective Simplified Briefing Schedule for Small Tax Cases and Homeowner and Renter Assistance Appeals	3/10/2006	Kenneth A. Davis	Suggested adding a cross reference to the requirements of section 4030.
4034 (12/9/05) Briefing Schedule for Homeowners' and Renters' Property Tax Assistance Appeals	1/10/2006	Kenneth A. Davis	Suggested that the FTB be granted filing extensions for "reasonable cause" and adding language regarding the availability of pro bono representation for HRA appellants.
4035 (12/9/05) Discretionary Supplemental Briefing	1/10/2006	Kenneth A. Davis	Suggested adding subdivision headings, replacing "extreme hardship" with "reasonable cause," and generally clarifying when the supplemental briefing procedures apply.
4040 (9/14/05 Draft) Right to Oral Hearing	1/10/2006	Kenneth A. Davis	Suggested that the FTB be permitted to request an oral hearing,
4040 (12/9/05 Draft)	12/22/2005	Marc A. Aprea of	Recommended that the Board utilize discretionary appeals

Rule Number	Date Received	Source	Proposed Amendment
Appeals Conferences		Aprea & Company	conference so as not to burden taxpayers in every case, and also suggested that the FTB improve its review process to decrease delays and improve accuracy.
4041 (9/14/05 Draft) Submission for Decision without Oral Hearing	1/10/2006	Kenneth A. Davis	Suggested adding language indicating appeals will be submitted for decision on the written record if the appellant fails to respond to the notice of hearing and permitting the Chief of Board Proceedings to put appeals back on the oral hearing calendar for reasonable cause.
4042 (9/14/05 Draft) Appeals Review; Scheduling an Oral Hearing	1/10/2006	Kenneth A. Davis	Suggested deleting as duplicative of section 4035.
4042.5 (1/19/06 Draft) Pre-Hearing Conference	3/10/2006	Kenneth A. Davis	Suggested provisions requiring reasonable advance notice to the FTB and appellant of any pre-hearing conferences.
4050 (9/14/05 Draft) Letter Decisions	1/10/2006	Kenneth A. Davis	Suggested that letter decisions be provided to the parties within 3 business days of the Board's decision.
4052 (9/14/05 Draft) Formal Opinions	12/13/2005	State & Local Tax Committee of the California State Bar's Tax Section (SALT)	Suggested that the Board adopt binding criteria for the adoption of Formal Opinions and recommended that the Board look at California Rules of Court, Rule 976.
4053 (9/14/05 Draft) Dissenting Opinion	11/30/2005	Joseph A. Vinatieri	Suggested that dissenting opinions be citable just like dissenting opinions from the California courts.
4060 (9/14/05 Draft) Finality of Decision	1/10/2006	Kenneth A. Davis	Suggested clarifying that each party may file only one petition for rehearing and that if the Board does grant a rehearing, the Board's decision on the appeal will become final 30 days after the Board issues its decision on the rehearing.

Rule Number	Date Received	Source	Proposed Amendment
4061 (9/14/05 Draft) Petition for Rehearing	1/10/2006	Kenneth A. Davis	Suggested granting petitioners 30 days to prefect a timely, but incomplete petition.
4061 (1/19/06 Draft) Petition for Rehearing	3/10/2006	Kenneth A. Davis	Suggested deleting the provision for incorporating the filing extensions from section 4021 and suggested staff add language permitting extensions for reasonable cause.
4062 (9/14/05 Draft) Decisions on Petitions for Rehearing	11/30/2005	Joseph A. Vinatieri	Recommended providing the taxpayer with a copy of the proposed decision prepared by the Appeals Division.
	1/10/2006	Kenneth A. Davis	Recommended that the actual decision be provided to each party within 3 business days from its adoption.
Chapter 5 General board Hearing Procedures			
5002 (9/14/05 Draft) Definitions	12/13/2005	Joseph A. Vinatieri	Suggested replacing the word "oppressive" with the word "harsh."
5005.2 (9/14/05 Draft)	12/23/2005	Peter Michaels	Raised concerns about protecting taxpayers' confidential information (i.e., trade secrets) from other taxpayers when cases are consolidated.
5006 (9/14/05 Draft) Notice of Hearing and Response	12/13/2005	Joseph A. Vinatieri,	Suggested replacing "extreme hardship" with "reasonable cause" in subdivision (e)(3).
	12/9/2005	Sarah Zimmerman Research and Policy Director SEIU Local 1000	Requested clarification of the term "extreme hardship."

Rule Number	Date Received	Source	Proposed Amendment
5007 (9/14/05 Draft) Dismissal, Deferral, and Postponement of Hearing	12/13/2005	Kenneth A. Davis	Suggested adding language permitting deferrals for formal settlement negotiations, related pending litigation, or bankruptcy.
5008 (9/14/05 Draft) Representation at Hearings	12/13/2005	Kenneth A. Davis	Suggested adding language prohibiting a person who has been disbarred from practice before the FTB from representing a taxpayer in an appeal from the FTB. (See Rev. & Tax. Code, § 19523.5.)
5011 (9/14/05 Draft) Hearing Summary	12/13/2005	Joseph A. Vinatieri,	Suggested replacing 35 days with 45 days.
	12/23/2005	Albin C. Koch General Counsel MBIA MuniServices	Suggested that hearing summaries be required to be "neutral."
5013 (9/14/05 Draft) Preparation for Presentation of Hearing	12/13/2005	Joseph A. Vinatieri,	Suggested deleting the second sentence in subdivision (b) and adding language inviting the submission of evidence at the oral hearing.
	12/13/2005	Kenneth A. Davis	Suggested adding information regarding subpoenas and the burden of proof from the old Rules of Practice.
5014 (9/14/05 Draft) Presentation of Evidence or Exhibits	12/9/2005	Sarah Zimmerman SEIU Local 1000	Suggested that the Board require all documentary evidence to be submitted at least 14 days before an oral hearing.
	12/13/2005	Kenneth A. Davis	Suggested adding language codifying the Board's policy of liberally accepting evidence at oral hearings, and allowing the parties to comment on its relevance.
5015.1 (9/14/05 Draft) Communication with Board Members	1/25/2006	Mary Leslie, President LA Business	Expressed support for codifying the Board's current policy and maintaining the current right to contact Board Members.

Rule Number	Date Received	Source	Proposed Amendment
		Council	
	12/13/2005 and 12/19/2005	Carl Guardino President & CEO, and Kirk Everett Director of Government Relations and Tax Policy, of the Silicon Valley Leadership Group	Expressed support for codifying the Board's current policy and commended the Board for its hands on approach to tax administration and use of the interested parties process to develop new regulations.
	01/25/2006	James Santa Maria, President Historic Filipinotown Chamber of Commerce	Expressed support for codifying the Board's current policy and maintaining the current right to contact Board Members.
	12/21/2005	Katherine Hatch Manager of California State Government Affairs for the American Electronics Association (AeA)	Expressed support for codifying the Board's current policy and maintaining the current right to contact Board Members; and also expressed opposition to the FTB Chief Counsel's current policy of restricting his staff from communicating with Board Members and their staff.
	12/22/2005	Lucy McCoy Secretary-Treasurer of the Asian American Small Business Association	Expressed support for codifying the Board's current policy and expressed a belief that it would be unfair to prohibit small business owners from contacting their Board Members.
	12/22/2005	Marc A. Aprea of Aprea & Company	Expressed support for codifying the Board's current policy and a belief that greater access to the Board Members

Rule Number	Date Received	Source	Proposed Amendment
			helps create a public feeling of trust in the fairness of the administrative process.
	12/21/2005	Teresa Casazza Vice President and Legislative Director of the California Taxpayers' Association (Cal-Tax)	Expressed support for codifying the Board's current policy and stated that the Board Members access to information should not be limited in any way.
	12/13/2005	John W. Davies, Chief Counsel Franchise Tax Board	Opposed codification of the Board's current policy and recommended alternative provisions restricting communications with Board Members.
	1/4/2006	Marty Dakessian Attorney at Law	Expressed support for the codification of the Board's current policy and provided his own analysis refuting the information submitted by John Davies in support of his proposed restrictions on communications with Board Members.
	12/12/2005	Sarah Zimmerman SEIU Local 1000	Expressed initial opposition to the codification of the Board's current policy, and suggested restricting communications occurring in the last 10 days prior to the date of an oral hearing.
	12/13/2005	State & Local Tax Committee of the California State Bar's Tax Section (SALT)	Stated that the committee members were unable to reach a consensus.
	12/23/2005	Albin C. Koch	Expressed opposition to codifying the Board's current policy and recommended that the parties be given greater access to information obtained by the Board Members.

Rule Number	Date Received	Source	Proposed Amendment
5017 (9/14/05 Draft) Public agenda Notice	12/13/2005	Joseph A. Vinatieri	Suggested replacing ten days with fifteen days in subdivision (a) and also suggested staff add another regulation addressing the burden of proof.
5022 (9/14/05 Draft) Order of Business and Time Allocation for Oral Hearings	12/13/2005	State & Local Tax Committee of the California State Bar's Tax Section (SALT)	Recommended that more than 35 minutes be provided to argue complex cases, and suggested that the Board respond to requests for additional hearing time prior to the hearing.
5024 (9/14/05 Draft) Voting and Decisions	12/13/2005	State & Local Tax Committee of the California State Bar's Tax Section (SALT)	Suggested that the Board adopt criteria for the adoption of Formal Opinions and recommend that the Board look at California Rules of Court, Rule 976.
5028 (9/14/05 Draft) Decision on Petition for Rehearing	12/13/2005	Joseph a. Vinatieri	Suggested that Decisions on Petitions for Rehearing prepared by the Appeals Division be called recommendations until adopted by the Board, and suggests that the time period in which a decision to deny a petition for rehearing becomes final commence on the date notice of the denial is provided to the petitioner.
5033 (9/14/05 Draft) Hearing Records	12/13/2005	Joseph A. Vinatieri	Expressed support for the alternative 2 version of section 5033.
	12/12/2005	Sarah Zimmerman SEIU Local 1000	Expressed support for the expanded disclosure provisions in alternative 2, section 5033-5033.3. Expressed feeling that alternative 2 provided greater access to information for both the public and staff performing audits without inappropriately setting precedent or requiring the publication of more decisions.
	10/5/2005	Patrick J. Finnegan Senior Tax Auditor	Expressed support for expanded disclosure and offered his opinion that increased disclosure regarding Board

Rule Number	Date Received	Source	Proposed Amendment
		for BOE and SEIU Local 1000 Union Steward	decisions is necessary for Board auditors and compliance staff to properly perform their work.
	12/13/2005	State & Local Tax Committee of the California State Bar's Tax Section (SALT)	Expressed committee support for expanded disclosure provisions, and suggested that the Board protect harmful information from disclosure by permitting parties to request that such information be heard during a closed session.
	12/21/2005	Teresa Casazza Vice President and Legislative Director of the California Taxpayers' Association (Cal-Tax)	Expressed concern that increased disclosure might dissuade some taxpayers from requesting Board hearings, unless adequate protections for confidential information such as trade secrets are provided.
	12/23/2005	Peter Michaels	Objected to the Board's current practice of taking official notice of, and incorporating into the public record, state asssessee business property statements, appraisal data reports, valuation related correspondence, etc.
5033.1 (9/14/05 Draft) Waiver of Confidentiality	12/13/2005	Joseph A. Vinatieri	Expressed his initial opposition to expanded disclosure.
	12/23/2005	Albin C. Koch	Suggested that the Board might want to seek legislation as an alternative to the expanded disclosure regulations.
	12/23/2005	Peter Michaels	Expressed initial opposition to expanded disclosure because it does not provide sufficient safeguards.
5033.2 (9/14/05 Draft) Requests of Preservation of Harmful Information	12/13/2005	Tax Section State & Local Tax Committee of the California State Bar	Expressed support for alternative 2's expand disclosure provisions and suggested alternative language for section 5033.2 that would utilize the Board's ability to hold a closed session to protect trade secrets.

Rule Number	Date Received	Source	Proposed Amendment
		(SALT)	
	12/23/2005	Peter Michaels	Suggested that the Board utilize closed sessions to hear confidential taxpayer information, such as trade secrets.
	12/13/2005	Joseph A. Vinatieri	Suggested extending the deadline to request the protection of trade secrets and giving the Board until the date of the hearing to decide such requests.
5033.3 (9/14/05 Draft) Privilege (Second alternative)	12/13/2005	Joseph a. Vinatieri	Expressed doubt as to the application of the privilege.