

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1702.5

Title: *Responsible Person Liability*

Preparation: Christine Bisauta Castillo

Legal Contact: Christine Bisauta Castillo

The State Board of Equalization proposes to clarify and provide guidance regarding the Board's historical interpretations of Revenue and Taxation Code section 6829 and the regulation.

History of Proposed Regulation:

November 22, 2016	Submitted to Office of Administrative Law for Approval
August 30, 2016	Public Hearing
July 15, 2016	OAL publication date; 45-day public comment period begins; Interested Parties mailing
July 5, 2016	Notice to OAL
March 30, 2016	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA