

BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2009
SALES AND USE TAX DEPARTMENT

Subject: Regulation 1597, <i>Property Transferred or Sold by Certain Nonprofit Organizations</i> , proposed revisions specify that, operative April 2010 and through December 31, 2014, a 501(c) membership organization is a consumer of certain sales of promotional items to the members of the organization.		CCR Title & Sections Affected: Title 18, Section 1597		Statute(s) Being Implemented: Revenue and Taxation Code section 6018.9	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: January 2010	To OAL for review: February 2010

BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2009
SALES AND USE TAX DEPARTMENT

Subject: Regulation 1699, <i>Permits</i> , proposed revisions add permit requirement for “qualified purchasers” (businesses with \$100,000 or more in gross receipts).		CCR Title & Sections Affected: Title 18, Section 1699		Statute(s) Being Implemented: Revenue and Taxation Code section 6225	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: January 2010	To OAL for review: February 2010

**STATE BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Revise regulation to reflect changes to county assessors' audit programs pursuant to the provisions of Assembly Bill 550, Chapter 297, Statutes of 2008.		CCR Title & Sections Affected: Title 18, Section 192		Statutes Being Implemented: Revenue and Taxation Code Sections 469			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 916-445-2130		Projected Dates:			
				Notice: 11/13/2009	Hearing: 1/26/2010	Adoption: 1/26/2010	To OAL: 2/16/2010
Report on the status of all uncompleted rulemaking described on previous calendars:							

**STATE BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Revise regulation to reflect changes to county assessors' audit programs pursuant to the provisions of Assembly Bill 550, Chapter 297, Statutes of 2008.		CCR Title & Sections Affected: Title 18, Section 193		Statutes Being Implemented: Revenue and Taxation Code Sections 469			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 916-445-2130		Projected Dates:			
				Notice: 11/13/2009	Hearing: 1/26/2010	Adoption: 1/26/2010	To OAL: 2/16/2010
Report on the status of all uncompleted rulemaking described on previous calendars:							

**STATE BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Under the provisions of a rule 100 change, update regulation to reflect renumbered statutory reference.		CCR Title & Sections Affected: Title 18, Section 312		Statutes Being Implemented: Revenue and Taxation Code Sections 1611			
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice: 1/15/2010	Hearing: 1/26/2010	Adoption: 1/26/2010	To OAL: 2/16/2010		
Report on the status of all uncompleted rulemaking described on previous calendars:							

**STATE BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Revise regulation to reflect changes to county assessors' audit programs pursuant to the provisions of Assembly Bill 550, Chapter 297, Statutes of 2008.		CCR Title & Sections Affected: Title 18, Section 371		Statutes Being Implemented: Revenue and Taxation Code Sections 469			
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice: 11/13/2009	Hearing: 1/26/2010	Adoption: 1/26/2010	To OAL: 2/16/2010		
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**STATE BOARD OF EQUALIZATION
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Repeal regulation as duplicative of statutory provisions.		CCR Title & Sections Affected: Title 18, Section 471		Statutes Being Implemented: Article XIII A, Sections 1 and 2 of the California Constitution			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 916-445-2130		Projected Dates:			
				Notice: 5/25/2010	Hearing: 6/15/2010	Adoption: 6/15/2010	To OAL: 7/6/2010
Report on the status of all uncompleted rulemaking described on previous calendars:							

**STATE BOARD OF EQUALIZATION
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Revise regulation to reflect changes in market conditions for the timber industry in California.		CCR Title & Sections Affected: Title 18, Section 1020		Statutes Being Implemented: Revenue and Taxation Code Sections 38109 and 38204			
Responsible Agency Unit: Board of Equalization Board Proceedings Division		Contact Person & Phone Number: Richard Bennion 916-445-2130		Projected Dates:			
				Notice: 5/25/2010	Hearing: 6/15/2010	Adoption: 6/15/2010	To OAL: 7/6/2010
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BOARD OF EQUALIZATION
2010 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009
SALES AND USE TAX DEPARTMENT

Subject: Regulation 1525.7 <i>Rural Investment Tax Exemption</i> . Proposed revisions depublish the regulation due to expired statute.		CCR Title & Sections Affected: Title 18, Section 1525.7		Statute(s) Being Implemented: Revenue and Taxation Code Sections 6378.1			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing: Rule 100	Adoption by your Agency: March 2010	To OAL for review: April 2010		
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009
SALES AND USE TAX DEPARTMENT

Subject: Regulation 1584, <i>Membership Fees</i> . Proposed revisions to delete obsolete subdivision (c), which provided the January 1, 1996 operative date of the regulation.		CCR Title & Sections Affected: Title 18, Section 1584		Statute(s) Being Implemented: Revenue and Taxation Code Sections 6011.1, 6012, and 6012.1			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing: Rule 100	Adoption by your Agency: March 2010	To OAL for review: April 2010		
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009
SALES AND USE TAX DEPARTMENT

Subject: Regulation 1700, <i>Reimbursement from Sales Tax</i> . Proposed revisions update the tax rates in the examples provided in the regulation.		CCR Title & Sections Affected: Title 18, Section 1700		Statute(s) Being Implemented: Revenue and Taxation Code Section 6901.5			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing: Rule 100	Adoption by your Agency: March 2010	To OAL for review: April 2010		
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Board of Equalization
2010 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4089. <i>Statement of Operator</i> . Proposed revision will add the requirement to post the Cig/Tob Retail License number, in addition to the Seller's Permit, on each cigarette vending machine.		CCR Title & Sections Affected: Cigarette and Tobacco Products Tax Law; Revenue and Taxation Code Part 13 of Division 2		Statute(s) Being Implemented: 22971; 22972; 30008; 30147			
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:		
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Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4510. <i>Erroneously Issued License</i> . Add regulation to authorize the Board to cancel or revoke a license issued under the Cigarette and Tobacco Products Licensing Act of 2003 if the license was erroneously issued by the Board or issued based on false statements or facts.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22973.1	
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:
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Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4601. <i>Service of a Notice of Violation or Warning Notice</i> . Proposed revision will add Notices of Suspension and Revocation.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22980.3; 22974.7; 22979.7; 22978.7	
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4603. <i>Penalties for Licensed or Unlicensed Retailers</i> . Proposed revision will update the list of violations listed; add discretion to the 10-day/20-day suspension periods to allow for a lesser period if mitigating circumstances warrant; and clarify provisions where multiple penalties or fines might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22973; 22974; 22974.4; 22974.7; 22980; 22980.2; 22980.3			
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:		
Report on the status of all uncompleted rulemaking described on previous calendars:							

Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4604. <i>Penalties for Licensed or Unlicensed Wholesalers and Distributors</i> . Proposed revision will update the list of violations listed; add discretion to the 10-day/20-day suspension periods to allow for a lesser period if mitigating circumstances warrant; and clarify provisions where multiple penalties or fines might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22974.7; 22977; 22978.1; 22978.2; 22978.7; 22978.5; 22979.7; 22980; 22980.2			
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Contact Person & Phone Number: Mr. Richard Bennion (916) 445-2130	Projected Dates:					
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:		
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Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009

Subject: Regulation 4605. <i>Penalties for Licensed or Unlicensed Manufacturers and Importers</i> . Proposed revision will update the list of violations listed; add discretion to the 10-day/20-day suspension periods to allow for a lesser period if mitigating circumstances warrant; and clarify provisions where multiple penalties or fines might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22974.7; 22978.7; 22979.4; 22979.5; 22979.7; 22980.1; 22980.2; 22979.6	
Responsible Agency Unit: Board of Equalization/ Excise Taxes Division	Mr. Richard Bennion (916) 445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:
Report on the status of all uncompleted rulemaking described on previous calendars:					