

Regulation 4604 & 4605

Section 100

Complete Rule Making File

OAL Approval with Approved Text Regulation 4604 & 4605

Index

1. *Form 400 and Proposed Regulation 4604 & 4605*
2. *Statement of Explanation*

Other Documents Relied upon

- A. *Chief Counsel Memo Dated 09/04/14*
- B. *Draft Minutes, 09/23/14*
- C. *Reporters Transcript, 09/23/14*

OFFICE OF ADMINISTRATIVE LAW

300 Capitol Mall, Suite 1250
Sacramento, CA 95814
(916) 323-6225 FAX (916) 323-6826



DEBRA M. CORNEZ
Director

MEMORANDUM

TO: Richard Bennion
FROM: OAL Front Desk *Jo*
DATE: 12/2/2014
RE: Return of Approved Rulemaking Materials
OAL File No. 2014-1020-03N

OAL hereby returns this file your agency submitted for our review (OAL File No. 2014-1020-03N regarding Penalties for Licensed or Unlicensed Wholesalers and Distributors).

If this is an approved file, it contains a copy of the regulation(s) stamped "ENDORSED APPROVED" by the Office of Administrative Law and "ENDORSED FILED" by the Secretary of State. The effective date of an approved regulation is specified on the Form 400 (see item B.5). **Beginning January 1, 2013**, unless an exemption applies, Government Code section 11343.4 states the effective date of an approved regulation is determined by the date the regulation is filed with the Secretary of State (see the date the Form 400 was stamped "ENDORSED FILED" by the Secretary of State) as follows:

- (1) **January 1** if the regulation or order of repeal is filed on September 1 to November 30, inclusive.
- (2) **April 1** if the regulation or order of repeal is filed on December 1 to February 29, inclusive.
- (3) **July 1** if the regulation or order of repeal is filed on March 1 to May 31, inclusive.
- (4) **October 1** if the regulation or order of repeal is filed on June 1 to August 31, inclusive.

If an exemption applies concerning the effective date of the regulation approved in this file, then it will be specified on the Form 400. The Notice of Approval that OAL sends to the state agency will contain the effective date of the regulation. The history note that will appear at the end of the regulation section in the California Code of Regulations will also include the regulation's effective date. Additionally, the effective date of the regulation will be noted on OAL's Web site once OAL posts the Internet Web site link to the full text of the regulation that is received from the state agency. (Gov. Code, secs. 11343 and 11344.)

Please note this new requirement: Unless an exemption applies, Government Code section 11343 now requires:

1. **Section 11343(c)(1):** Within 15 days of OAL filing a state agency's regulation with the Secretary of State, the state agency is required to post the regulation on its Internet Web site in an easily marked and identifiable location. The state agency shall keep the regulation posted on its Internet Web site for at least six months from the date the regulation is filed with the Secretary of State.
2. **Section 11343(c)(2):** Within five (5) days of posting its regulation on its Internet Web site, the state agency shall send to OAL the Internet Web site link of each regulation that the agency posts on its Internet Web site pursuant to section 11343(c)(1).

OAL has established an email address for state agencies to send the Internet Web site link to for each regulation the agency posts. Please send the Internet Web site link for each regulation posted to OAL at postedregslink@oal.ca.gov.

NOTE ABOUT EXEMPTIONS. Posting and linking requirements do not apply to emergency regulations; regulations adopted by FPPC or Conflict of Interest regulations approved by FPPC; and regulations not subject to OAL/APA review. However, an exempt agency may choose to comply with these requirements, and OAL will post the information accordingly.

DO NOT DISCARD OR DESTROY THIS FILE

Due to its legal significance, you are required by law to preserve this rulemaking record. Government Code section 11347.3(d) requires that this record be available to the public and to the courts for possible later review. Government Code section 11347.3(e) further provides that "...no item contained in the file shall be removed, altered, or destroyed or otherwise disposed of." See also the State Records Management Act (Government Code section 14740 et seq.) and the State Administrative Manual (SAM) section 1600 et seq.) regarding retention of your records.

If you decide not to keep the rulemaking records at your agency/office or at the State Records Center, you may transmit it to the State Archives with instructions that the Secretary of State shall not remove, alter, or destroy or otherwise dispose of any item contained in the file. See Government Code section 11347.3(f).

Enclosures

**State of California
Office of Administrative Law**

In re:

Board of Equalization

Regulatory Action:

Title 18, California Code of Regulations

Adopt sections:

Amend sections: 4604, 4605

Repeal sections:

NOTICE OF APPROVAL OF CHANGES
WITHOUT REGULATORY EFFECT

California Code of Regulations, Title 1,
Section 100

OAL File No. 2014-1020-03 N

This change without regulatory effect by the Board of Equalization amends two regulation sections to provide the correct cross-reference to the proper subdivision in sections 22978.4, 22978.5, 22979.5 and 22979.6 of the Business and Professions Code when referring to the failure to comply with invoice requirements or the failure to retain sales records regarding licensed or unlicensed wholesalers or distributors, or when referring to the failure to retain sales records on premises or the failure to comply with invoice requirements regarding licensed or unlicensed manufacturers and importers.

OAL approves this change without regulatory effect as meeting the requirements of California Code of Regulations, Title 1, section 100.

Date: 12/1/2014



Debra M. Cornez
Director

Original: Cynthia Bridges

Copy: Richard Bennion

NOTICE PUBLICATION/REGULATORY SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-2013)

| | | | |
|------------------|--------------------|--------------------------|------------------|
| OAL FILE NUMBERS | NOTICE FILE NUMBER | REGULATORY ACTION NUMBER | EMERGENCY NUMBER |
| | Z- | 2014-1020-03N | |

For use by Office of Administrative Law (OAL) only

2014 OCT 20 PM 1:10
 OFFICE OF
 ADMINISTRATIVE LAW

ENDORSED FILED
 IN THE OFFICE OF
 2014 DEC -1 PM 1:49
Don Bowen
 DONALD BOWEN
 SECRETARY OF STATE

| | |
|--------|-------------|
| NOTICE | REGULATIONS |
|--------|-------------|

AGENCY WITH RULEMAKING AUTHORITY
 State Board of Equalization

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

| | | | |
|---|---------------------------|------------------------|-------------------------------|
| 1. SUBJECT OF NOTICE | TITLE(S) | FIRST SECTION AFFECTED | 2. REQUESTED PUBLICATION DATE |
| 3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other | 4. AGENCY CONTACT PERSON | TELEPHONE NUMBER | FAX NUMBER (Optional) |
| OAL USE ONLY <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn | ACTION ON PROPOSED NOTICE | NOTICE REGISTER NUMBER | PUBLICATION DATE |

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

| | |
|---|--|
| 1a. SUBJECT OF REGULATION(S) Penalties for Licensed or Unlicensed Wholesalers and Distributors | 1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) |
|---|--|

2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)

| | |
|--|---------------------|
| SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.) | ADOPT |
| | AMEND 4604, 4605 |
| | REPEAL |

TITLE(S)
18

3. TYPE OF FILING

| | | | |
|---|---|---|--|
| <input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) | <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. | <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) | <input checked="" type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) |
| <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) | <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) | <input type="checkbox"/> File & Print | <input type="checkbox"/> Print Only |
| <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) | | <input type="checkbox"/> Other (Specify) _____ | |

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)

| | | | |
|---|--|--|--|
| <input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) | <input type="checkbox"/> Effective on filing with Secretary of State | <input checked="" type="checkbox"/> §100 Changes Without Regulatory Effect | <input type="checkbox"/> Effective other (Specify) _____ |
|---|--|--|--|

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY

| | | |
|--|--|---|
| <input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) | <input type="checkbox"/> Fair Political Practices Commission | <input type="checkbox"/> State Fire Marshal |
| <input type="checkbox"/> Other (Specify) _____ | | |

| | | | |
|---|------------------------------------|---|--|
| 7. CONTACT PERSON Richard E. Bennion | TELEPHONE NUMBER (916) 445-2130 | FAX NUMBER (Optional) (916) 324-3984 | E-MAIL ADDRESS (Optional) rbennion@boe.ca.gov |
|---|------------------------------------|---|--|

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

| | |
|--|--------------------------|
| SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Joann Richmond</i> | DATE October 10, 2014 |
| TYPED NAME AND TITLE OF SIGNATORY Joann Richmond, Chief, Board Proceedings Division | |

For use by Office of Administrative Law (OAL) only
 ENDORSED APPROVED
 DEC 01 2014
 Office of Administrative Law

Text of Proposed Changes to

Title 18. Public Revenue

4604. Penalties for Licensed or Unlicensed Wholesalers and Distributors.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a wholesaler or distributor has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) . . . (unchanged).

(2) Business and Professions Code section 22978.4, subdivisions ~~(e)~~(a) or (b) (distributor's or wholesaler's failure to comply with invoice requirements).

(3) Business and Professions Code section 22978.5, subdivision ~~(b)~~(a) (distributor's or wholesaler's failure to retain sales records).

(4) . . . (unchanged).

(5) . . . (unchanged).

(b) . . . (unchanged):

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(c) . . . (unchanged).

(d) A violation of Business and Profession Code section 22978.2 (possession of counterfeit stamped cigarettes by distributors, unstamped cigarettes by wholesalers or untaxed tobacco products) shall result in the following:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) Both a 30-day suspension or revocation and a fine for a second or subsequent offense. The fine will be determined in accordance with ~~section~~Regulation 4607.

(e) . . . (unchanged).

(f) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22977(a)(5), 22978.1, 22978.2, 22978.4(a) and (b), 22978.5~~(b)~~(a), 22978.7, 22979.7, 22980(b), 22980.1(b), (c), (d), (e), (f) and (g), 22980.2(a) and 22980.3(a)(2) and (d), Business and Professions Code.

Text of Proposed Changes to

Title 18. Public Revenue

4605. Penalties for Licensed or Unlicensed Manufacturers and Importers.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a manufacturer or importer has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) Business and Professions Code section 22979.5, subdivision ~~(b)~~(a) (manufacturer's or importer's failure to retain sales records on premises).

(4) . . . (unchanged).

(5) . . . (unchanged).

(6) Business and Professions Code section 22979.6, subdivisions ~~(e)~~(a) or (b) (manufacturer's or importer's failure to comply with invoice requirements).

(b) . . . (unchanged).

(c) . . . (unchanged).

(d) . . . (unchanged).

(e) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22979(b)(1), 22979.4, 22979.5~~(b)~~(a), 22979.6~~(e)~~(a) and (b), 22979.7, 22980.1(a), (e) and (f), and 22980.2(a), and 22980.3(a)(2) and (d), Business and Professions Code.

of the year. Prior to formal initiation of the rulemaking action, for example, CDFW will need to prepare the various notice documents required by the APA, and consider its obligations for and initiate related environmental review under the California Environmental Quality Act (CEQA) (Pub. Resources Code, § 21000 et seq.).

In granting your petition and deciding to initiate a related rulemaking action under the APA, CDFW would also like to emphasize a number of important points. First, in taking action today CDFW is not adopting and has not adopted your requested amendment to California Code of Regulations, Title 14, section 228, subdivision (k)(1)(E). The decision today is simply a determination that CDFW will initiate rulemaking under the APA to consider the proposed regulatory amendment you seek. As to the rulemaking effort and related final action, CDFW reserves its future exercise of discretion as provided by law.

Second, the use of any motorized vacuum or suction dredge equipment is currently prohibited by statute throughout California. (Fish & G. Code, § 5653.1, subd. (b).) Importantly, the prohibited use of such equipment stands alone by law, separate from CDFW's existing regulations. The same is true separate and apart from CDFW's decision today to consider your proposed regulatory amendment through a regular noticed rulemaking action under the APA. That is, as of the date of this letter, even if CDFW were to adopt the amendment you propose and the amendment took effect for purposes of Title 14 of the California Code of Regulations, the use of any motorized vacuum or suction dredge equipment is and will continue to be prohibited as long as the statutory moratorium remains in effect.

In closing on behalf of CDFW, I hope this letter is helpful. Any related questions can be directed to me, at (916) 653-4674 or, via email, at craig.martz@wildlife.ca.gov. Please note as well that any interested person may obtain a copy of your petition at issue here by request to me at the same telephone number and email address.

Sincerely

/s/

Craig P. Martz
Regulations Unit Manager

SUMMARY OF REGULATORY ACTIONS

REGULATIONS FILED WITH SECRETARY OF STATE

This Summary of Regulatory Actions lists regulations filed with the Secretary of State on the dates indicated. Copies of the regulations may be obtained by contacting the agency or from the Secretary of State, Archives, 1020 O Street, Sacramento, CA 95814, (916) 653-7715. Please have the agency name and the date filed (see below) when making a request.

File# 2014-1020-03

BOARD OF EQUALIZATION

Penalties for Licensed or Unlicensed Wholesalers and Distributors

This change without regulatory effect by the Board of Equalization amends two regulation sections to provide the correct cross-reference to the proper subdivision in sections 22978.4, 22978.5, 22979.5 and 22979.6 of the Business and Professions Code when referring to the failure to comply with invoice requirements or the failure to retain sales records regarding licensed or unlicensed wholesalers or distributors, or when referring to the failure to retain sales records on premises or the failure to comply with invoice requirements regarding licensed or unlicensed manufacturers and importers.

Title 18

California Code of Regulations

AMEND: 4604, 4605

Filed 12/01/2014

Agency Contact:

Richard E. Bennion

(916) 445-2130

File# 2014-1027-03

BOARD OF FORESTRY AND FIRE PROTECTION

Changes to TRA5 and, in Road Rules, TRA5 Revision Date, 2014 (§ 100)

The Board of Forestry and Fire Protection submitted this Section 100 action to update incorrect or obsolete cross-references in an incorporated by reference document, "Board of Forestry Technical Rule Addendum Number 5: Guidance on Hydrologic Disconnection,

Regulation 4604 and 4605

Section 100

Index

1. *Form 400 and Proposed Regulation 4604 & 4605*
2. *Statement of Explanation*

STD. 400 (REV. 01-2013)

| | | | |
|--|---------------------------------|--|------------------|
| OAL FILE NUMBERS | NOTICE FILE NUMBER Z- | REGULATORY ACTION NUMBER 2014-1020-03N | EMERGENCY NUMBER |
| For use by Office of Administrative Law (OAL) only | | | |
| NOTICE | | REGULATIONS | |

2014 OCT 20 PM 1:07

OFFICE OF
ADMINISTRATIVE LAW

| | |
|---|-----------------------------|
| AGENCY WITH RULEMAKING AUTHORITY State Board of Equalization | AGENCY FILE NUMBER (if any) |
|---|-----------------------------|

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

| | | | |
|---|--|------------------------|-------------------------------|
| 1. SUBJECT OF NOTICE | TITLE(S) | FIRST SECTION AFFECTED | 2. REQUESTED PUBLICATION DATE |
| 3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other | 4. AGENCY CONTACT PERSON | TELEPHONE NUMBER | FAX NUMBER (Optional) |
| OAL USE ONLY | ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn | NOTICE REGISTER NUMBER | PUBLICATION DATE |

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

| | |
|---|--|
| 1a. SUBJECT OF REGULATION(S) Penalties for Licensed or Unlicensed Wholesalers and Distributors | 1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) |
|---|--|

| | |
|---|---------------------|
| 2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related) | ADOPT |
| SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.) | AMEND 4604, 4605 |
| TITLE(S) 18 | REPEAL |

| | | | | |
|-------------------|---|---|---|--|
| 3. TYPE OF FILING | <input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) | <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. | <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) | <input checked="" type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) |
| | <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) | <input type="checkbox"/> Reapproval of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) | <input type="checkbox"/> File & Print | <input type="checkbox"/> Print Only |
| | <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) | <input type="checkbox"/> Reapproval of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) | <input type="checkbox"/> Other (Specify) _____ | |

| |
|--|
| 4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1) |
|--|

| | | | | |
|--|---|--|---|--|
| 5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100) | <input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) | <input type="checkbox"/> Effective on filing with Secretary of State | <input checked="" type="checkbox"/> \$100 Changes Without Regulatory Effect | <input type="checkbox"/> Effective other (Specify) |
|--|---|--|---|--|

| | | | |
|--|--|--|---|
| 6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY | <input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) | <input type="checkbox"/> Fair Political Practices Commission | <input type="checkbox"/> State Fire Marshal |
| <input type="checkbox"/> Other (Specify) _____ | | | |

| | | | |
|---|------------------------------------|---|--|
| 7. CONTACT PERSON Richard E. Bennion | TELEPHONE NUMBER (916) 445-2130 | FAX NUMBER (Optional) (916) 324-3984 | E-MAIL ADDRESS (Optional) rbennion@boe.ca.gov |
|---|------------------------------------|---|--|

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

| | |
|--|--------------------------|
| SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Joann Richmond</i> | DATE October 10, 2014 |
| TYPED NAME AND TITLE OF SIGNATORY Joann Richmond, Chief, Board Proceedings Division | |

For use by Office of Administrative Law (OAL) only

Text of Proposed Changes to

Title 18. Public Revenue

4604. Penalties for Licensed or Unlicensed Wholesalers and Distributors.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a wholesaler or distributor has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) . . . (unchanged).

(2) Business and Professions Code section 22978.4, subdivisions ~~(e)~~(a) or (b) (distributor's or wholesaler's failure to comply with invoice requirements).

(3) Business and Professions Code section 22978.5, subdivision ~~(b)~~(a) (distributor's or wholesaler's failure to retain sales records).

(4) . . . (unchanged).

(5) . . . (unchanged).

(b) . . . (unchanged):

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(c) . . . (unchanged).

(d) A violation of Business and Profession Code section 22978.2 (possession of counterfeit stamped cigarettes by distributors, unstamped cigarettes by wholesalers or untaxed tobacco products) shall result in the following:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) Both a 30-day suspension or revocation and a fine for a second or subsequent offense. The fine will be determined in accordance with ~~section~~Regulation 4607.

(e) . . . (unchanged).

(f) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22977(a)(5), 22978.1, 22978.2, 22978.4(a) and (b), ~~22978.5(a)~~, 22978.7, 22979.7, 22980(b), 22980.1(b), (c), (d), (e), (f) and (g), 22980.2(a) and 22980.3(a)(2) and (d), Business and Professions Code.

Text of Proposed Changes to

Title 18. Public Revenue

4605. Penalties for Licensed or Unlicensed Manufacturers and Importers.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a manufacturer or importer has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) Business and Professions Code section 22979.5, subdivision ~~(b)~~(a) (manufacturer's or importer's failure to retain sales records on premises).

(4) . . . (unchanged).

(5) . . . (unchanged).

(6) Business and Professions Code section 22979.6, subdivisions ~~(e)~~(a) or (b) (manufacturer's or importer's failure to comply with invoice requirements).

(b) . . . (unchanged).

(c) . . . (unchanged).

(d) . . . (unchanged).

(e) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22979(b)(1), 22979.4, 22979.5~~(b)~~(a), 22979.6~~(e)~~(a) and (b), 22979.7, 22980.1(a), (e) and (f), and 22980.2(a), and 22980.3(a)(2) and (d), Business and Professions Code.

CHANGES WITHOUT REGULATORY EFFECT UNDER
CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

Title 18. Public Revenues

Regulation 4604, *Penalties for Licensed or Unlicensed Wholesalers and Distributors*

Regulation 4605, *Penalties for Licensed or Unlicensed Manufacturers and Importers*

A. Factual Basis

1. Regulation 4604

Business and Professions Code (BPC) section 22978.4 provides as follows:

22978.4.

(a) Except as otherwise provided in paragraph (7), each distributor and each wholesaler shall include the following information on each invoice for the sale of cigarettes or tobacco products:

(1) The name, address, and telephone number of the distributor or wholesaler.

(2) The license number of the distributor or the wholesaler as provided by the board.

(3) The amount of excise taxes due to the board by the distributor on the sale of cigarettes and tobacco products.

(4) The name, address, and license number of the retailer, distributor, or wholesaler to whom cigarettes or tobacco products are sold.

(5) An itemized listing of the cigarettes or tobacco products sold.

(6) The date the cigarette or tobacco products are sold.

(7) Notwithstanding paragraph (3), a distributor that is also a retailer or manufacturer shall include either one of the following on each invoice for the sale of cigarettes or tobacco products:

(A) A statement that reads: "All California cigarette and tobacco product taxes are included in the total amount of this invoice."

(B) The amount of excise taxes due to the board by the distributor on the distribution of cigarettes and tobacco products.

(b) Each invoice for the sale of cigarettes or tobacco products shall be legible and readable.

(c) Failure to comply with the requirements of this section shall be a misdemeanor subject to penalties pursuant to Section 22981.

Subdivision (a) of California Code of Regulations, title 18, section (Regulation) 4604, *Penalties for Licensed or Unlicensed Wholesalers and Distributors*, lists provisions of the Cigarette and Tobacco Products Licensing Act (BPC § 22970 et seq.) and provides that a first offense for the violation of any of the listed provisions will result in the issuance of a Warning Notice. Currently, Regulation 4604, subdivision (a)(2), refers to subdivision (c) of BPC section 22978.4, which is a penalty provision. However, it should have referred to subdivisions (a) and (b) of BPC section 22978.4, instead, because subdivisions (a) and (b) are provisions imposing invoicing requirements and it is a first offense for a violation of either of the invoicing requirements that will result in the issuance of a Warning Notice. As a result, the State Board of Equalization (Board) proposes to replace the reference to BPC section 22978.4, subdivision “(c)” with a reference to BPC section 22978.4, subdivision “(a) or (b),” in subdivision (a)(2) of the regulation, and add a reference to BPC section 22978.4, subdivisions (a) and (b) to the regulation’s reference note.

BPC section 22978.5 provides as follows:

22978.5.

(a) Each distributor and each wholesaler of cigarette and tobacco products subject to licensing under this chapter shall maintain accurate and complete records relating to the sale of those products, including, but not limited to, receipts, invoices, and other records as may be required by the board, during the past four years with invoices for the past year to be maintained on the premises for which the license was issued, and shall make these records available upon request by a the board or a law enforcement agency.

(b) Failure of a distributor or a wholesaler to comply with this section shall be a misdemeanor subject to penalties pursuant to Section 22981.

Currently, Regulation 4604, subdivision (a)(3), refer to BPC section 22978.5, subdivision (b), which is also a penalty provision. However, it should have referred to BPC section 22978.5, subdivision (a), instead, because subdivision (a) is a provision imposing record-keeping requirements and it is a first offense for a violation of the record-keeping requirements that will result in the issuance of a Warning Notice. As a result, the Board proposes to replace the references to BPC section 22978.5, subdivision “(b)” with references to BPC section 22978.5, subdivision “(a)” in subdivision (a)(3) of the regulation and the regulation’s reference note.

Currently, Regulation 4604, subdivision (c), refers to Regulation 4607, *Determination of Fine*, as “Regulation 4607.” However, Regulation 4604, subdivision (d)(4), refers to Regulation 4607 as “section 4607.” As a result, the Board proposes to replace the reference to “section” 4607 with a reference to “Regulation” 4607 in subdivision (d)(4) of the regulation, in order to make subdivision (d)(4) consistent with subdivision (c).

2. Regulation 4605

BPC section 22979.5 provides as follows:

22979.5.

- (a) Each manufacturer and each importer of cigarette and tobacco products subject to licensing under this chapter shall maintain accurate and complete records relating to the sale of those products, including, but not limited to, receipts, invoices, and other records as may be required by the board, during the past four years with invoices for the past year to be maintained on the premises for which the license was issued, and shall make these records available upon request by a representative of the board or a law enforcement agency.
- (b) Failure of a manufacturer or an importer to comply with this section shall be a misdemeanor subject to penalties pursuant to Section 22981.

Subdivision (a) of Regulation 4605, *Penalties for Licensed or Unlicensed Manufacturers and Importers*, also lists provisions of the Cigarette and Tobacco Products Licensing Act and provides that a first offense for the violation of any of the listed provisions will result in the issuance of a Warning Notice. Currently, Regulation 4605, subdivision (a)(3), refers to BPC section 22979.5, subdivision (b), which is a penalty provision. However, it should have referred to BPC section 22979.5, subdivision (a), instead, because subdivision (a) is a provision imposing record-keeping requirements and it is a first offense for a violation of the record-keeping requirements that will result in the issuance of a Warning Notice. As a result, the Board proposes to replace the references to BPC section 22979.5, subdivision “(b)” with references to BPC section 22979.5, subdivision “(a)” in subdivision (a)(3) of the regulation and the regulation’s reference note.

BPC section 22979.6 provides as follows:

22979.6.

- (a) Each manufacturer and each importer shall include the following information on each invoice for the sale for distribution, wholesale, or retail sale of cigarettes or tobacco products:
 - (1) The name, address, and telephone number of the manufacturer, or importer.
 - (2) The license number of the manufacturer or importer as provided by the board.
 - (3) The name, address, and license number of the person to whom cigarettes or tobacco products are sold.
 - (4) An itemized listing of the cigarettes or tobacco products sold.
- (b) Each invoice for the sale of cigarettes or tobacco products shall be legible and readable.
- (c) Failure to comply with the requirements of this section shall be a misdemeanor subject to penalties pursuant to Section 22981.

Currently, Regulation 4605, subdivision (a)(6) refers to BPC section 22979.6, subdivision (c), which is a penalty provision. However, it should have referred to BPC section 22979.6, subdivisions (a) and (b), instead, because subdivisions (a) and (b) are provisions imposing invoicing requirements and it is a first offense for a violation of either of the invoicing requirements that will result in the issuance of a Warning Notice. As a result, the Board proposes to replace the reference to BPC section 22979.6, subdivision “(c)” with a reference to BPC section 22979.6, subdivision “(a) or (b),” in subdivision (a)(6) of the regulation, and replace the reference to BPC section 22979.6, subdivision “(c)” with a reference to BPC section 22979.6, subdivisions “(a) and (b)” in the regulation’s reference note.

The Board has determined that the proposed changes to Regulations 4604 and 4605 are appropriate for processing under California Code of Regulations, title 18, section (Rule) 100. This is because the changes revise statutory cross-references in Regulations 4604 and 4605 to correct minor, inadvertent cross-referencing errors, update the regulations’ reference notes to make them consistent with the revised cross-references, revise the format of the cross-reference to a Regulation 4607 in Regulation 4604, and do not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.

B. Proposed Changes

The following Rule 100 changes are proposed to Regulations 4604 and 4605:

TEXT OF PROPOSED CHANGES

4604. Penalties for Licensed or Unlicensed Wholesalers and Distributors.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a wholesaler or distributor has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

- (1) . . . (unchanged).
- (2) Business and Professions Code section 22978.4, subdivision ~~(e)~~(a) or (b) (distributor’s or wholesaler’s failure to comply with invoice requirements).
- (3) Business and Professions Code section 22978.5, subdivision ~~(b)~~(a) (distributor’s or wholesaler’s failure to retain sales records).

(4) . . . (unchanged).

(5) . . . (unchanged).

(b) . . . (unchanged):

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(c) . . . (unchanged).

(d) A violation of Business and Profession Code section 22978.2 (possession of counterfeit stamped cigarettes by distributors, unstamped cigarettes by wholesalers or untaxed tobacco products) shall result in the following:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) Both a 30-day suspension or revocation and a fine for a second or subsequent offense. The fine will be determined in accordance with ~~section~~Regulation 4607.

(e) . . . (unchanged).

(f) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22977(a)(5), 22978.1, 22978.2, 22978.4(a) and (b), 22978.5(~~b~~)(a), 22978.7, 22979.7, 22980(b), 22980.1(b), (c), (d), (e), (f) and (g), 22980.2(a) and 22980.3(a)(2) and (d), Business and Professions Code.

4605. Penalties for Licensed or Unlicensed Manufacturers and Importers.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a manufacturer or importer has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) Business and Professions Code section 22979.5, subdivision ~~(b)~~(a) (manufacturer's or importer's failure to retain sales records on premises).

(4) . . . (unchanged).

(5) . . . (unchanged).

(6) Business and Professions Code section 22979.6, subdivision ~~(e)~~(a) or (b) (manufacturer's or importer's failure to comply with invoice requirements).

(b) . . . (unchanged).

(c) . . . (unchanged).

(d) . . . (unchanged).

(e) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22974.7, 22979(b)(1), 22979.4, 22979.5~~(b)~~(a), 22979.6~~(e)~~(a) and (b), 22979.7, 22980.1(a), (e) and (f), and 22980.2(a), and 22980.3(a)(2) and (d), Business and Professions Code.

Memorandum

To: Ms. Cynthia Bridges
Executive Director, MIC:73

Date: September 4, 2014

From: Randy Ferris, Chief Counsel *RMF*
Legal Department, MIC:83

Subject: **Board Meeting, September 23-24, 2014**
Item J - Chief Counsel's Rulemaking Calendar
Regulation 4604, Penalties for Licensed or Unlicensed Wholesalers and Distributors
Regulation 4605, Penalties for Licensed or Unlicensed Manufacturers and Importers

We request your approval to place proposed changes to two Cigarette and Tobacco Products Licensing Act (Act) regulations on the Chief Counsel's Rulemaking Calendar for the September 23-24, 2014, Board meeting in order to request the Board's authorization to complete the changes. The changes correct statutory references in both regulations and update a reference to a regulation in one of the regulations.

Proposed Changes to Regulation 4604, Penalties for Licensed or Unlicensed Wholesalers and Distributors

Regulation 4604, subdivision (a) lists provisions of the Act and provides that a first offense for the violation of any of the listed provisions will result in the issuance of a Warning Notice. Currently, Regulation 4604, subdivision (a)(2) references Business and Professions Code (BPC) section 22978.4, subdivision (c), which is a penalty provision. It should instead reference BPC section 22978.4, subdivisions (a) and (b), which are provisions imposing invoicing requirements. As a result, the proposed non-substantive changes to Regulation 4604 replace the reference to BPC section 22978.4, subdivision "(c)" with a reference to BPC section 22978.4, subdivision "(a) or (b)," in subdivision (a)(2) of the regulation, and add references to BPC section 22978.4, subdivisions (a) and (b) to the regulation's reference note.

Currently, Regulation 4604, subdivision (a)(3) references BPC section 22978.5, subdivision (b), which is also a penalty provision. It should instead reference BPC section 22978.5, subdivision (a), which is a provision imposing record-keeping requirements. As a result, the proposed non-substantive changes to Regulation 4604 replace the references to BPC section 22978.5, subdivision "(b)" with references to BPC section 22978.5, subdivision "(a)" in subdivision (a)(3) of the regulation and the regulation's reference note.

Currently, Regulation 4604, subdivision (c) refers to Regulation 4607, *Determination of Fine*, as "Regulation 4607." Regulation 4604, subdivision (d)(4) refers to Regulation 4607 as "section 4607." The proposed non-substantive change to Regulation 4604, subdivision (d)(4) replaces the reference to "section" 4607 with a reference to "Regulation" 4607 to make subdivisions (c) and (d)(4) consistent.

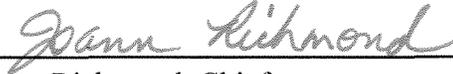
Approved:



Lynn Bartolo, Acting Deputy Director
Special Taxes Department

BOARD APPROVED

At the 9/23/14 Board Meeting



Joann Richmond, Chief
Board Proceedings Division

RF:PAM:yg

Attachments

| | | |
|-----|-----------------------|---------|
| cc: | Ms. Debbie Kalfsbeek | MIC: 62 |
| | Ms. Joann Richmond | MIC: 80 |
| | Mr. Robert Tucker | MIC: 82 |
| | Mr. Stephen Smith | MIC: 82 |
| | Mr. Bradley M. Heller | MIC: 82 |
| | Mr. Robert Zivkovich | MIC: 31 |

Text of Proposed Rule 100 Changes to
California Code of Regulations, Title 18, Section 4604

4604. Penalties for Licensed or Unlicensed Wholesalers and Distributors.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a wholesaler or distributor has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) Business and Professions Code section 22978.1 (distributor's or wholesaler's failure to retain purchase invoices).

(2) Business and Professions Code section 22978.4, subdivision ~~(e)~~(a) or (b) (distributor's or wholesaler's failure to comply with invoice requirements).

(3) Business and Professions Code section 22978.5, subdivision ~~(b)~~(a) (distributor's or wholesaler's failure to retain sales records).

(4) Business and Professions Code section 22980.1, subdivision (b), (c), (d), (e) (sales to or purchases from unlicensed person or person with suspended or revoked license) or (f) (sales of cigarettes or tobacco products to retailer or wholesaler revoked or suspended until debts are clear).

(5) Business and Professions Code section 22980.2, subdivision (a) (sales of cigarettes or tobacco products by unlicensed person or person with suspended or revoked license).

(b) A first offense of a violation of any of the following provisions will result in the issuance of a 20-day suspension:

(1) Business and Professions Code section 22977, subdivision (a)(5) (distributor's or wholesaler's false statement on application).

(2) Business and Professions Code section 22980, subdivision (b) (any person's refusal to allow inspection).

(3) Business and Professions Code section 22980.1, subdivision (g) (purchase of cigarettes to which a stamp may not be affixed in accordance with Rev. & Tax. Code, § 30163, subd. (b)).

(c) A second or subsequent offense for a violation of the provisions listed in subdivision (a) or (b) above shall result in both a 30-day suspension or revocation, and a fine. The fine shall be determined in accordance with Regulation 4607.

(d) A violation of Business and Profession Code section 22978.2 (possession of counterfeit stamped cigarettes by distributors, unstamped cigarettes by wholesalers or untaxed tobacco products) shall result in the following:

Text of Proposed Rule 100 Changes to
California Code of Regulations, Title 18, Section 4605

4605. Penalties for Licensed or Unlicensed Manufacturers and Importers.

The following penalties shall be assessed in addition to any other civil or criminal penalty provided by law upon a finding that a manufacturer or importer has violated any provision of the Act:

(a) A first offense of a violation of any of the following provisions will result in the issuance of a Warning Notice to the licensee or unlicensed person:

(1) Business and Professions Code section 22979.4 (importer's failure to retain purchase invoices on premises).

(2) Business and Professions Code section 22979, subdivision (b)(1) (participating manufacturer's false statement on certification to the Board).

(3) Business and Professions Code section 22979.5, subdivision ~~(b)~~(a) (manufacturer's or importer's failure to retain sales records on premises).

(4) Business and Professions Code section 22980.1, subdivision (a), (e) or (f) (purchases or sales from or to an unlicensed person or person with suspended or revoked license).

(5) Business and Professions Code section 22980.2, subdivision (a) (sales of cigarettes or tobacco products by unlicensed person or person with suspended or revoked license).

(6) Business and Professions Code section 22979.6, subdivision ~~(e)~~(a) or (b) (manufacturer's or importer's failure to comply with invoice requirements).

(b) A first offense of a violation of Business and Professions Code section 22980.1, subdivision (g) (purchase of cigarettes to which a stamp may not be affixed in accordance with Rev. & Tax. Code, § 30163, subd. (b)) shall result in a 20-day suspension.

(c) A second or subsequent offense for a violation of the provisions listed in subdivision (a) or (b) above shall result in both a 30-day suspension or revocation and a fine.

(d) In cases involving multiple violations, the violation punishable by the most severe penalty will be used for purposes of determining the penalty assessed.

(e) Notwithstanding subdivisions (b) through (d) above, a reduction in the length of a suspension period may be warranted if mitigating circumstances are present, as set forth in Regulation 4606. If any suspension period is reduced, the redetermined period of suspension shall be 0 days, 5 days, 10 days, or 20 days. The existence of mitigating circumstances may also warrant reducing a revocation penalty to a 30-day suspension, unless revocation is mandated pursuant to Business and Professions Code section 22980.3, subdivision (a)(2) or subdivision (d).

Tuesday, September 23, 2014

Board Roll Changes

2011, 2012 and 2013 State-Assessed Property Rolls

Action: Upon motion of Ms. Yee, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee and Mr. Runner voting yes, Ms. Mandel not participating in accordance with Government Code section 7.9, the Board approved corrections to the 2011, 2012 and 2013 Board Rolls of State-Assessed Property as recommended by staff (Exhibit 9.3).

OFFER-IN-COMPROMISE RECOMMENDATIONS

Action: Upon motion of Mr. Runner, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board approved the Offer in Compromise Recommendations of *Audcon Group of Companies, Inc.*; *John A. Bart*; *Tye Allon Bayless*; *California Granite & Tile, Corp.*; *James David Frasco*; *Karanjit Singh Gill* and *Jasvir Kaur Gill*; *Valeri Ghazaryan*; *Richard Nolan Hill*; *King Capital, LLC*; *Jason Yoohwan Oh* and *Jane Yoon Oh*; *Rigoberto Pena*; *Laquetta Karen Perry*; *R & R Furniture Co., Inc.*; *William Warren Rader*; *Gary Beeman Rogers*; *SCB, LLC* and *Stephen Wolchuk*; *Nam Ky Ton*, and, *John Michael Villeneuve*; as recommended by staff.

LOCAL TAX REALLOCATION MATTERS

City of Fillmore, 626418

01/01/09 to Current, \$2,489,919.00 Tax

Considered by the Board: June 25, 2014, Summary Decision (Rev. & Tax. Code, § 40)

Action: Upon motion of Ms. Yee, seconded by Ms. Mandel and duly carried, Mr. Horton, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, Ms. Steel voting no, the Board adopted the written summary decision as presented by staff.

CHIEF COUNSEL MATTERS**RULEMAKING****Section 100 Changes****Cigarette and Tobacco Products Licensing Act Regulations 4604, Penalties for Licensed or Unlicensed Wholesalers and Distributors, and 4605, Penalties for Licensed or Unlicensed Manufacturers and Importers**

Bradley Heller, Tax Counsel, Tax and Fee's Programs Division, Legal Department, made introductory remarks regarding staff's request for authorization to complete Section 100 changes to correct statutory references in Regulations 4604 and 4605 and to update a reference to a regulation in Regulation 4604 (Exhibit 9.4)

Action: Upon motion of Mr. Runner, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board approved the Section 100 changes to Regulations 4604 and 4605 as recommended by staff.

BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION

450 N STREET
SACRAMENTO, CALIFORNIA

REPORTER'S TRANSCRIPT

SEPTEMBER 23, 2014

CHIEF COUNSEL MATTERS

J RULEMAKING

SECTION 100 CHANGES

J1 Cigarette and Tobacco Products
Licensing Act Regulations 4604 and 4605

Reported by: Juli Price Jackson

No. CSR 5214

P R E S E N T

1
2 For the Board
3 of Equalization:

Jerome E. Horton
Chairman

4 Michelle Steel
5 Vice-Chairwoman

6 Betty T. Yee
7 Member

8 George Runner
9 Member

10 Marcy Jo Mandel
11 Appearing for John
12 Chiang, State
13 Controller (per
14 Government Code
15 Section 7.9)

16 Joann Richmond
17 Chief, Board
18 Proceedings Division

19 For Staff:

Bradley Heller
Tax Counsel IV
Legal Department

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1 450 N STREET
2 SACRAMENTO, CALIFORNIA
3 SEPTEMBER 23, 2014

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5 MR. HORTON: Ms. Richmond, our next matter.

6 MS. RICHMOND: Our next matter are Chief
7 Counsel Matters, item J, rulemaking. We have a
8 Section 100 change.

9 MR. HORTON: Welcome, Mr. Heller, please
10 introduce yourself for the record.

11 MR. HELLER: Thank you.

12 Good afternoon, Chairman Horton, Members of
13 the Board. I'm Bradley Heller from the Board's
14 Legal Department.

15 And I'm here to request that the Board vote
16 to authorize staff to complete Rule 100 changes to
17 Cigarette and Tobacco Products Licensing Act
18 Regulations 4604, penalties for licensed or
19 unlicensed wholesalers and distributors, and 4605,
20 penalties for licensed or unlicensed
21 manufacturers -- excuse me, manufacturers and
22 importers.

23 And the changes correct statutory
24 references and update a cross-reference to a
25 regulation.

26 MR. RUNNER: Move adoption.

27 MR. HORTON: Member Runner moves to --
28 moves to authorize staff to complete Rule 100

1 changes to modify the statutory reference in
2 Regulation 4604 and 4605 and to update the reference
3 to a regulation in Regulation 4604.

4 Did I get there?

5 Second by Member Steel.

6 Without objection, Members, such will be
7 the order.

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REPORTER'S CERTIFICATE

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State of California)
) ss
County of Sacramento)

I, JULI PRICE JACKSON, Hearing Reporter for the California State Board of Equalization certify that on SEPTEMBER 23, 2014 I recorded verbatim, in shorthand, to the best of my ability, the proceedings in the above-entitled hearing; that I transcribed the shorthand writing into typewriting; and that the preceding pages 1 through 4 constitute a complete and accurate transcription of the shorthand writing.

Dated: October 1, 2014

Juli Price Jackson

JULI PRICE JACKSON
Hearing Reporter

