



SEN. GEORGE RUNNER (RET.)

MEMBER
STATE BOARD OF EQUALIZATION
CALIFORNIA'S TAX BOARD

May 3, 2011

The Honorable Tom Ammiano
California State Assembly
State Capitol
Sacramento, CA 95814

RE: OPPOSE AB 832 (Ammiano)

Dear Assembly Member Ammiano:

I am writing to express my opposition to your AB 832.

AB 832 makes a substitutive change in California's property tax law by imposing a "clear and convincing evidentiary standard," instead of the "preponderance of the evidence" standard in current law.

The effect will significantly increase taxes on businesses throughout the state, placing yet another burden on California's already struggling business community. During these difficult economic times we should focus on reforms to assist business in expanding, growing and creating jobs, rather than further discouraging entrepreneurialism.

It is particularly ironic that California, the home of Silicon Valley, would penalize businesses for using equipment in which software is embedded.

For the reasons expressed I must regretfully oppose AB 832.

Sincerely,



Senator George Runner, Member
California State Board of Equalization

GR:lc

cc: Assembly Revenue & Taxation Committee

