

**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
FEBRUARY 23, 2011 9:30 AM**

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**----- Committee Report and Action Summary -----**

**2011 LEGISLATIVE PROPOSALS**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2011 Legislative Proposals**

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the BOE in the first year of the 2011-12 Legislative Session (see attachments).

**Suggestion  
Number**

[3-2](#)

Add Revenue and Taxation Code Section 6593.7 to the Sales and Use Tax Law to authorize the Members of the Board of Equalization (BOE), meeting as a public body, to relieve all or any part of interest imposed on a late payment, up to an aggregate amount of \$50,000 during any 12-month period, if the Members find, in their discretion, that a person's late payment was due to extraordinary circumstances, as defined.

Source: Honorable Michelle Steel


Revenue Impact: Indeterminable, however, under the terms of the proposal, the loss could not exceed \$50,000 during any 12-month period.

**Committee Recommendation:** Motion to Adopt as Amended, to change: (1) "any" 12-month period to "a" 12-month period, and (2) "serious illness" to "medical incapacity." – Passed (5-0)

**BOARD OF EQUALIZATION  
 BOARD COMMITTEE ON LEGISLATION  
 FEBRUARY 23, 2011**

**Attending: Honorable Jerome Horton, Chair - Honorable Betty T. Yee, Honorable George Runner, Honorable Michelle Steel,  
 and Marcy Jo Mandel**


<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/Mandel</u>	<u>Committee Recommendation</u>
<b>BUSINESS TAXES                  SALES AND USE TAXES</b>						
3-2	Y	Y	Y	Y	Y	Motion to Adopt as Amended, to change: (1) "any" 12-month period to "a" 12-month period, and (2) "serious illness" to "medical incapacity."  Passed (5-0)

Approved:   
Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

  
Kristine Cazadd, Interim Executive Director

BOARD APPROVED

2/23/2011  
at the February 23, 2011 Board Meeting

  
Diane Olson, Chief  
Board Proceedings Division