



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JEROME HORTON, CHAIR
5901 Green Valley Circle, Room 207, Culver City
JUNE 24, 2011**

----- Agenda -----

I. 2011 LEGISLATIVE PROPOSAL

**BUSINESS TAXES
SALES AND USE TAXES**

2011 Legislative Proposal

Set forth below is a suggestion for Sales and Use Taxes legislation to be sponsored by the BOE in the 2011-12 Legislative Session (see attachments).

**Suggestion
Number**

3-15

Add Revenue and Taxation Code Section 6452.2 to the Sales and Use Tax Law to specify a due date of April 15 for eligible purchasers, as defined, who have incurred use tax liabilities on purchases made during the previous calendar year.

Source: Board Member George Runner

Revenue Impact: Insignificant

II. 2011 LEGISLATIVE BILLS

Recommendation For Board Position:

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Status</u>
<u>AB 1424</u>	Perea	06/07/11	Whether to extend provisions to the BOE, with an additional safeguard that requires the BOE to determine, on a case-by-case basis, which debtor it recommends for a license suspension, taking into account all facts and circumstances, and whether a suspension would be in the best interests of the state.	Senate Gov. and Fin. Committee