



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

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

**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

**Committee Recommendation: ADOPT (5-0)**

## II. 2011 LEGISLATIVE BILLS


### Recommendation For Board Position:

<u>Bill No</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Recommendation</u>
<a href="#"><u>AB 1424</u></a>	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.	<p>Adopt, as Board-sponsored, a legislative proposal to expand the list of the top 250 delinquent taxpayers to the top 500. <b>(5-0)</b></p> <p>Direct staff to send a letter to Assembly Member Perea requesting that AB 1424 be amended to include this proposal. No recommendation was made for a Board position on AB 1424.</p>

**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
June 24, 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>						
3-15	Y	Y	Y	Y	Y	<b>ADOPT (5-0)</b>
<b>Recommendation for Board Position:</b>						
AB 1424 Perea	Y	Y	Y	Y	Y	<p>Adopt, as Board-sponsored, a legislative proposal to expand the list of the top 250 delinquent taxpayers to the top 500. <b>(5-0)</b></p> <p>Direct staff to send a letter to Assembly Member Perea requesting that AB 1424 be amended to include this proposal. No recommendation was made for a Board position on AB 1424.</p>


Approved: 

Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

  
Kristine Cazadd, Interim Executive Director

BOARD APPROVED

7/27/2011  
at the July , 2011 Board Meeting

  
Diane Olson, Chief  
Board Proceedings Division