



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE FIONA MA, COMMITTEE CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
JANUARY 26, 2016 10:00 AM**

---

**----- Agenda -----**

**I. 2016 LEGISLATIVE PROPOSALS**

Set forth below are suggestions for legislation to be sponsored by the BOE in the second year of the 2015-16 Legislative Session (see attachments).

**Property Taxes**

**Suggestion  
Number**

[1-1](#) **Amend Revenue and Taxation Code Section 1840 to extend the deadline for local governments to file appeals with the BOE related to taxable government-owned property (“Section 11” appeals) from July 20 to November 30. (Technical)**

Source: Property Tax Department

Revenue Impact: None.

## **Business Taxes**

### **Suggestion Number**

[2-1](#) **Reinstate Revenue and Taxation Code Sections 6591.6, 7655.5, 8876.5, 12631.5, 30281.5, 32252.5, 40101.5, 41095.5, 43155.5, 45153.5, 46154.5, 50112.1, 55042.5, and 60207.5 in the sales and use tax and special tax and fee laws to continue to allow the BOE, under specified circumstances, to prorate the interest due on a late tax or fee electronic payment where the BOE Members, meeting as a public body, find that it would be inequitable to impose interest for the entire month, provided the payment is only one day late.**

Source: Honorable Fiona Ma

Revenue Impact: Estimated annual state and local revenue loss of \$78,000.

[2-2](#) **Add Revenue and Taxation Code Section 6902.1 to the Sales and Use Law, and add comparable statutes to the special tax and fee laws, to allow a taxpayer making installment payments on an outstanding tax liability to file a single claim for refund to cover the period.**

Source: Sales and Use Tax Department

Revenue Impact: Unknown revenue loss due to refunds currently barred by statute.

[2-3](#) **Amend Revenue and Taxation Code Section 30473.5 of the Cigarette and Tobacco Products Tax Law to specify that any person who possesses, sells, or offers to sell, or buys or offers to buy, any used cigarette tax stamps is guilty of a misdemeanor and subject to applicable criminal penalties. Also authorizes the BOE to seize and destroy used cigarette tax stamps aggregated for reuse purposes.**

Source: Investigations Division

Revenue Impact: Deter tax evasion of \$400,000 annually.

**II. 2016 LEGISLATIVE BILLS**  
**Recommendation for Board Position:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_