



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE FIONA MA, COMMITTEE CHAIR  
5901 GREEN VALLEY CIRCLE, ROOM 207, CULVER CITY  
FEBRUARY 23, 2016 9:30 AM**

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

**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).

**Business Taxes**

**Suggestion  
Number**

[2-4](#) **Add Revenue and Taxation Code Section 6010.15 of the Sales and Use Tax Law to exclude from the computation of sales or use tax, the transfer of tangible personal property by a pawnbroker back to the person that pledged the property, under specified conditions.**

Source: California Pawnbrokers Association

Revenue Impact: Estimated annual state and local revenue loss of \$33,000.

[2-5](#) **Amend Revenue and Taxation Code (RTC) Section 42022 to provide that sellers with de minimis sales of prepaid mobile telephony services (prepaid MTS) are not required to register as prepaid MTS sellers with the Board of Equalization (BOE). Amend RTC Section 42014 to align the prepaid MTS surcharge known-transaction qualifying circumstances to the local prepaid MTS.**

Source: Tax Policy Division

Revenue Impact: None.