



STATE BOARD OF EQUALIZATION

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May 23, 2013

Honorable Das Williams
Assembly Member, 37th District
State Capitol, Room 4005
Sacramento, CA 95814

Dear Assembly Member Williams:

On May 22, 2013, the Board of Equalization (BOE) unanimously voted to sponsor your AB 919. This bill enables qualified itinerant veteran vendors to receive repayment of sales tax paid to BOE for the April 1, 2002 through March 31 2010.

Veterans relied on other statutes and failed to collect the tax. This narrowly crafted measure applies to some itinerant veteran vendors who are sole proprietors with no employees, have no permanent place of business, and who have a service-connected disability. These veterans relied on a variety of statutes that led them to believe that sales tax did not apply to their itinerant sales of goods they owned. As a result, they failed to collect sales tax reimbursement from their customers, and many experienced forced collection action when the BOE ultimately issued determinations against them.

AB 919 recognizes the sacrifices our veterans have made. In recognition of their military service, this bill provides modest relief to these veterans who have been required to remit sales tax, interest, and penalties to the BOE, and who lack significant assets. This bill only applies in situations in which the veterans failed to collect the sales tax reimbursement from their customers.

If you have any questions or need additional information, please contact, Michele Pielsticker, Chief of the Legislative and Research Division, at (916) 322-2376.

Sincerely,

Cynthia Bridges
Executive Director

CB:ap