



STATE BOARD OF EQUALIZATION

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August 17, 2012

TO INTERESTED PARTIES

**2012-2013 BUSINESS TAXES COMMITTEE CALENDARS**

The 2013 calendar and updated 2012 calendar of the Business Taxes Committee (BTC) are enclosed. The calendars reflect a revised schedule for the topic regarding proposed amendments to Regulation 1507, *Technology Transfer Agreements*, to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media.

The revised schedule moves the BTC meeting for this item from November 13, 2012 to the January 2013 Board meeting dates. It also moves the interested parties meeting with staff from September 6, 2012, to October 11, 2012.

Following the interested parties meeting that was held on July 17, 2012, staff received several written comments which express overall disagreement with staff's analysis. Staff also received a late submission which outlines a proposal to amend Regulation 1507 to allow for the use of an optional percentage to determine the measure of tax on transfers of software on tangible storage media, as well as other considerations. The revised BTC calendar allows staff time to analyze the proposal and provides an opportunity for all interested parties to review the proposal and submit additional comments.

The calendar dates and topics are subject to change. You may refer to the BTC page on the Board's Internet website at <http://www.boe.ca.gov/meetings/btcommittee.htm> for any future changes. If you have questions about the schedule, please contact Leila Hellmuth at (916) 322-5271 or [Leila.Hellmuth@boe.ca.gov](mailto:Leila.Hellmuth@boe.ca.gov).

Sincerely,

A handwritten signature in cursive script that reads 'Susanne Buehler'.

Susanne Buehler, Chief  
Tax Policy Division  
Sales and Use Tax Department

SB:lh

Enclosure

**BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE**  
**2012 CALENDAR**  
**Current as of August 17, 2012**

| COMMITTEE<br>MEETING<br>DATE/TIME                          | ISSUE   | Reference/<br>Regulations | Staff Provides<br>Analysis to<br>Interested<br>Parties | Meeting with<br>Interested<br>Parties<br>(1)                           | Interested Parties<br>Provide<br>Response               | Staff Provides<br>Second Analysis<br>to Interested<br>Parties | Second Meeting<br>with Interested<br>Parties<br>(1)                     | Last Day for<br>Interested<br>Parties Response | Materials<br>Provided to<br>Board                               |
|--|---|---------------------------|--|--|---|---|---|--|---|
| 02/28/12   | Proposed amendments to Regulation 1684 to incorporate the provisions of amended Revenue and Taxation Code section 6203 regarding "engaged in business in this state"                      | Regulation 1684           | 10/14/2011   | Sacramento:<br>10/31/2011 10 a.m.<br>Culver City:<br>11/2/2011 10 a.m. | 11/18/2011  | 12/9/2011   | Sacramento:<br>12/20/2011 10 a.m.<br>Culver City:<br>12/22/2011 10 a.m. | 1/13/2012                                      | 2/17/2012   |
| 03/20/12   | Proposed amendments to Regulation 1618 to update its provisions with changes to the Federal Acquisition Regulation  | Regulation 1618           | 11/14/2011   | 11/29/2011 10 a.m.   | 12/16/2011  | 1/4/2012  | 1/17/2012   | 1/31/2012                                      | 3/9/2012  |
| 03/20/12   | Proposed updates to manuals to incorporate guidelines and procedures related to petitions for reallocation of local tax   |                           | 11/16/2011   | 12/1/2011 10 a.m.  | 12/19/2011  | 1/6/2012  | 1/18/2012 10 a.m.   | 2/2/2012                                       | 3/9/2012  |
| <del>5/30/2012</del>                                       | <del>Develop a proposal to initiate a reward program for unreported tax information - Revenue and Taxation Code section 7060</del>  |                           | <del>4/20/2012</del>                                   | <del>2/7/2012</del>  | <del>2/24/2012</del>                                    | <del>3/16/2012</del>  | <del>3/29/2012</del>  | <del>4/13/2012</del>                           | <del>5/18/2012</del>  |
| 5/30/2012  | Proposed revisions to Audit Manual Chapter 4 regarding US Government Supply Contracts and the Federal Acquisition Regulation (FAR)  | AM 4                      | (2)  | (2)  | (2)   | (2)   | (2)   | (2)  | 5/18/2012   |
| 9/12/12  | Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person   | Regulation 4801           | (3)  | (3)  | (3)   | (3)   | (3)   | (3)  | 8/31/2012   |
| <del>11/13/12</del><br><b>Rescheduled for January 2013</b> | Proposed amendments to Regulation 1507 to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media | Regulation 1507           | 6/29/2012  | 7/17/2012 10 a.m.  | <del>8/1/2012</del><br><b>Extended to 9/14/2012 (4)</b> | <del>8/24/2012</del><br><b>10/5/2012</b>                      | <del>9/6/2012 10 a.m.</del><br><b>10/11/2012</b>                        | <del>9/21/2012</del><br><b>11/2/2012</b>       | <del>11/2/2012</del><br><b>10 days before Committee meeting</b> |

- Notes:**
- (1) Meetings with interested parties will be held at 10 a.m. in:  
Sacramento: Room 122 at 450 N Street, Sacramento, CA  
Culver City: 5901 Green Valley Circle, Ste. 200, Culver City, CA
  - (2) This issue was discussed with the proposed revisions to Regulation 1618 presented at the March 20, 2012 BTC meeting; the proposed revisions to the Audit Manual were postponed to allow staff and interested parties additional time to research the issue
  - (3) This issue was discussed with proposed revisions to Regulations 4601, 4603, 4604, and 4605 at the June 26, 2012 Board Meeting. The Board deferred action on proposed Regulation 4801, directing staff to continue working with interested parties before bringing the matter back to the Board.
  - (4) Staff will update the Board on the issue at the August 21-23, 2012 Board Meeting