



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
450 N STREET, SACRAMENTO, CALIFORNIA 95814-0070
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0070
916-324-2798 • FAX 916-323-3319
TOLL-FREE 888-324-2798
www.boe.ca.gov

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State Controller

DAVID J. GAU
Executive Director

May 12, 2016

Ms. Edna Moreno

Dear Ms. Moreno:

Thank you for your participation in the Board of Equalization's (BOE's) April 26, 2016 Business Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate you taking the time to express your concerns regarding the underground economy, specifically street vendors that fail to pay sales tax and provide unfair competition to businesses that fulfill their legal responsibilities.

A representative of the BOE's Santa Clara District Office contacted you to learn more about the unpermitted businesses you have noted in the north portion of the San Fernando Valley, and you indicated the problem you described was in regard to vendors such as catering trucks that you believe are not collecting sales tax. I forwarded that information to the Statewide Compliance and Outreach Program (SCOP) Coordination Team for follow-up. SCOP is responsible for ensuring all California retailers have the correct permits and licenses and are in compliance with the California Sales and Use Tax Law. Although privacy laws do not allow the BOE to share with you the outcome of their investigations, please allow me to express my appreciation for assisting the BOE in curtailing the unfair competition you described.

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions about this matter, please do not hesitate to contact me at 1-916-324-2798. You may also contact Ms. Jessie Sahota of my staff at 1-916-323-9788.

Sincerely,

Todd C. Gilman, Chief
Taxpayers' Rights and
Equal Employment Opportunity Division

TCG: js

Moreno response 051216.docx

cc: Honorable Fiona Ma, CPA, Chairwoman
Honorable Diane L. Harkey, Vice Chair
Honorable George Runner, First District
Honorable Jerome E. Horton, Third District
Honorable Betty T. Yee, State Controller
Ms. Yvette Stowers, Deputy State Controller

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Mr. David Gau, Executive Director (MIC 73)
Mr. Randy Ferris, Chief Counsel (MIC 83)
Ms. Susanne Buehler, Deputy Director, Business Tax and Fee Department (MIC 43)
Ms. Joann Richmond, Chief, Board Proceedings Division (MIC 80)
Mr. Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division (MIC 82)
Mr. Richard Parrott, Chief, Special Taxes Policy & Compliance Division (MIC 57)
Mr. Kevin Hanks, Chief, Headquarters Operations Division (MIC 49)
Mr. Wayne Mashihara, Chief, Field Operations Division (MIC 47)
Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office (MIC 70)
Ms. Laureen Simpson, Technical Advisor to the Advocate (MIC 70)
Mr. Irving J. Buford IV, Taxpayers' Rights Advocate Office (MIC 70)
Ms. Jessie Sahota, Taxpayers' Rights Advocate Office (MIC 70)