

Executive Summary

The Taxpayer Transparency Act of 2017, also known as AB 102, created constitutional reform to the tax programs administered and overseen by the California State Board of Equalization (BOE). This reform provided the opportunity for the BOE to specialize in its constitutional tax oversight duties relating to the sale, distribution and/or importation of alcoholic beverages; ensuring compliance by county property tax assessors regarding property tax laws, regulations, and assessment issues; and oversight on appeals for taxes on insurers. As the BOE transitions to implementing the administration of the three main tax programs and initiatives and its strategic plans, the BOE has the opportunity to implement and integrate best practices and provide effective communication and educational outreach for internal and external stakeholders.

The USC Price student consultant team (hereafter “Team”) identified two goals and subsequent objectives to complete an applied research project to generate a robust set of recommendations. The first goal was to increase communication with internal and external stakeholders. The second goal was to identify possible educational awareness and rebranding strategies with high potential for successful implementation. Data for the analysis included interviews with BOE and district staff and case study analysis of four California government agencies. The case study data included more than twenty-five documents which included organizational strategic plans, press releases, marketing materials, and social media activity. The analysis included deductive and inductive coding based on seven themes.

Using the findings of the analysis, the Team identified three recommended actions for the Board of Equalization.

1. The first recommendation is to create a toolkit that centralizes messaging and provides guidance with tailorable strategies. This was a recurring best practice identified in both the interviews and the case studies that may ensure unified messaging and communication practices to provide an equitable experience for internal and external stakeholders.
2. The second recommendation is to standardize roles and titles across districts to simplify the organizational structure across districts and increase collaborative efforts. Town Halls during the early stages of the COVID-19 pandemic were positive examples of the benefits achievable through cross-district collaboration and information sharing.
3. The third recommendation is to develop BOE resources and materials that apply to both expert and non-expert audiences. The BOE handles the administration and oversight of complex tax programs. Public documents and communications would benefit from non-expert language and images.

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Sol Price School of Public Policy

Enhancing Brand Awareness at the California State Board of Equalization

Tuesday, May 24, 2022

Forgoing Solutions Since 1929

Presented By: Sarah Clair and Ebony Jeffries



Agenda

1. Introduction

a. Opportunity Statement

b. Project Goals and
Methods

2. Interview Findings

3. Case Study Findings

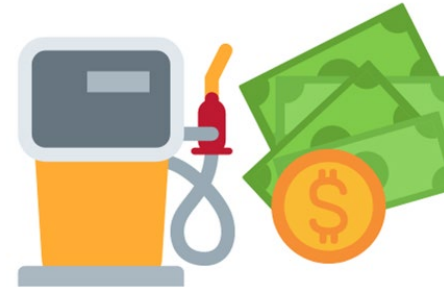
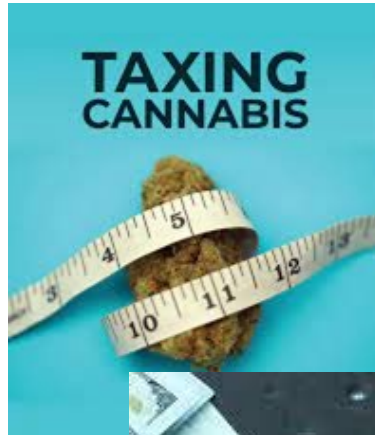
4. Recommendations

What people think the BOE does:

Alcoholic Beverage Taxes



TAXING CANNABIS



Fuel Taxes



Tax on insurers

What the BOE actually does:

Alcoholic Beverage Taxes



Tax on insurers

Opportunity statement: The Board of Equalization has the opportunity to identify strategies to ensure effective communication outreach and branding with internal and external stakeholders.

Goal 1: Increase communication with internal and external stakeholders.

Method 1: Interviews with BOE Senior Leadership & BOE Districts.

Goal 2: Identify possible branding strategies with high potential for successful implementation.

Method 2: Identify and analyze branding/rebranding efforts of 4 public agencies.

Interview Findings

- Perceptions that Bagley-Keene limits communications between districts
- Lack of adequate staffing
- Titles, roles, and responsibilities vary across districts
- Lack of funding
- Lack of a clear framework on the range of messaging based on audience (non-expert vs. technical messaging)

Case Study Findings

Covered California



- New agency resulting from federal legislation
- Centralized communication and messaging for stakeholders
- Representatives adapt statewide messaging to local context

California Lottery



- Agency was repositioned after negative media attention
- Centralized communication toolkit provided for stakeholders
- Individual agencies can tailor messages to their communities

Case Study Findings

DMV



- Pivoted services to online platform due to COVID-19
- Online experience is easy to use
- Feedback button provides insight on how agency can improve operations

CA Commission on Travel & Tourism



- Public-private partnership between state agency and private sector
- Agency provides communication best practices for partners
- Digital content balances info relevant to diverse audiences

Recommendations

1. Toolkit: Centralize messaging and provide guidance with tailorable strategies
 - a. Shared drive
2. Standard roles: Simplify organizational structure and standardize titles
 - a. Staff logistics meeting to discuss communications strategy
 - b. Updated district staff directory (online)
3. Non-expert messaging: Develop easy to understand talking points and resources for non-expert audiences

THANK YOU

Questions and Feedback

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