



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE FIONA MA, COMMITTEE CHAIR
450 N STREET, SACRAMENTO, ROOM 121
JANUARY 25, 2017**

----- Agenda -----

2017 LEGISLATIVE PROPOSALS

Set forth below are suggestions for legislation to be sponsored by the BOE in the first year of the 2017-18 Legislative Session (see attachments).

Property Taxes

**Suggestion
Number**

- [1-2](#) **Amend Revenue and Taxation Code (RTC) Section 62 to exclude from change in ownership a family farm homestead that has been the continuous home of a child but that is ineligible for the parent-child exclusion after the parent's death due to the complex structure of California property tax law.**

Source: Honorable Fiona Ma

Revenue Impact: Under \$5,000 annual revenue loss.

Business Taxes

- [2-3](#) **Add Revenue and Taxation Code Section 6460 to the Sales and Use Tax Law to allow retailers to report sales tax liability on a cash basis.**

Source: Honorable Fiona Ma

Revenue Impact: Pending.