



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE FIONA MA, COMMITTEE CHAIR
5901 GREEN VALLEY CIRCLE, ROOM 207, CULVER CITY
FEBRUARY 24, 2015 9:30 AM**

----- Agenda -----

I. 2015 LEGISLATIVE PROPOSAL

Set forth below is a suggestion for legislation to be sponsored by the BOE in the first year of the 2015-16 legislative session (see attachment).

Business Taxes

**Suggestion
Number**

[2-2](#) Amend Revenue and Taxation Code (RTC) Section 7094 of the Sales and Use Tax Law and amend comparable statutes in the special tax and fee laws the Board of Equalization (BOE) administers to allow the BOE to (1) increase the levy amount the Taxpayers' Rights Advocate is authorized to return from \$1,500 to \$2,300 to adjust for inflation and to provide a mechanism for future adjustments for inflation, and (2) extend this right to all persons, even when a jeopardy assessment has been issued.

Source: Honorable Fiona Ma

Revenue Impact: Annual revenue loss of approximately \$4,600.

II. 2015 LEGISLATIVE BILL

Recommendation for Board Position:
