

BOARD OF EQUALIZATION LEGISLATIVE COMMITTEE MEETING AGENDA HONORABLE FIONA MA, COMMITTEE CHAIR 450 N STREET, SACRAMENTO, ROOM 121 MARCH 25, 2015 10:00 AM

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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).

Special Taxes and Fees

Suggestion Number_

Amend Revenue and Taxation Code (RTC) Section 42010 to (1) clarify that direct sellers must electronically report the emergency telephone users surcharge portion of the prepaid Mobile Telephony Services (MTS) surcharge to the Board of Equalization (BOE) pursuant to the Emergency Telephone Users (911) Surcharge Act, and (2) specify the account or fund into which direct seller remittances are deposited. Amend RTC 42023 to add clarifying expenditure language and the agency responsible to allocate moneys deposited into the Prepaid MTS 911 Account and Prepaid MTS PUC Account, respectively. (Housekeeping)

Source: Legal Department, Property and Special Taxes Department, and Administration Department

Revenue Impact: None

II. 2015 LEGISLATIVE BILLS Recommendation for Board Position:

Bill No	Author	Date	Subject	Status
<u>AB 160</u>	Dababneh	As proposed to be amended	Criminal Profiteering: Tax Fraud	Assembly Public Safety Committee
AB 203	Obernolte	01/29/15	Fire Prevention Fee: Filing Deadline	Assembly Natural Resources Committee 3/25
AB 405	Brough	02/19/15	Interest Equalization	Assembly Revenue and Taxation Committee 3/23
<u>AB 582</u>	Calderon	02/24/15	Entrepreneur Partnership Act of 2015	Assembly Jobs, Economic Development and the Economy Committee
<u>AB 717</u>	Gonzalez	02/25/15	Sales and Use Tax: Exemption: Diapers	Assembly Revenue and Taxation Committee
<u>AB 1157</u>	Nazarian	02/27/15	Property Tax: Certificated Aircraft Assessment	Introduced
<u>SB 24</u>	Hill	12/01/14	STAKE Act: E-cigarettes	Senate Health Committee 4/8
<u>SB 250</u>	Gaines	02/18/15	Fire Prevention Fee: Filing Deadline	Senate Governance and Finance Committee
SB 433	Berryhill	As proposed to be amended	Fuel Tax Swap: Rate Setting: Department of Finance	Senate Rules Committee
<u>SB 480</u>	Pan	02/26/15	Property Tax: Heavy Equipment Rental Tax	Senate Governance and Finance Committee
<u>SB 661</u>	Hill	02/27/15	Property Tax: State Assessment: Commercial Air Carriers Personal Property	Senate Governance and Finance Committee
SR 18	Pan	03/11/15	Relative to the Tax Recovery and Criminal Enforcement Task Force	Senate Rules Committee