

Chair Malia Cohen, as you recall from the March Board meeting my public comment asked one question:

**“What’s the downside of having a reporting form for Revenue and Tax Code 61(b)?”**

As your recall the Chair specifically asked Chief Council Henry Nanjo this question, and the Chief Council did not have an answer. After consulting with Chief David Yeung they stated a reporting form was **not necessary**. Chief Council said, he will follow up with a more meaningful answer.

Chair Cohen, based on the Chief Council preliminary response that a reporting form for 61(b) was not necessary; this response begs a more important question in protecting public revenue:

**Are the BOE duties articulated in Government Code 15606 “Mandatory” or “Optional” ?**

Chair Cohen, at the bottom of Government Code 15606 subsection (H) the regulation states,

**“This Section is Mandatory”** there seems to be **confusion** as the whether “This Section is Mandatory” means only to subsection (H) or whether the words “This Section is Mandatory” is **applicable to all of sections of Government Code 15606 A through H** are mandatory?

**Does Government Code 15606(f) specifically require a reporting form that articulates the different “kinds” of private grants on public property per Revenue and Tax Code 61(b)?**

**Government Code 15606(f)** states, “Subdivisions (c), (d) and (e) **shall** include, but are not limited to, rules, regulations, **instructions, and forms relating to classifications of kinds of property** and evaluation procedures”.

Chair Cohen, when the legislation used the term **“Shall”** does this mean the BOE duties are

**“Mandatory” or “Optional”?**

**Does Government Code 15606(c)(d)(f)(g) mandate a reporting form for the following ten types of private grants that create private taxable “change of ownerships” on public property pursuant to Revenue and Tax Code 61(b)?**

- 1) Private License agreements ?
- 2) Private Concession agreements ?
- 3) Private Use permits ?
- 4) Private Special events permits ?
- 5) Private Vendor permits ?
- 6) Private Merchandise Display permits ?
- 7) Private Encroachment permits ?
- 8) Private Advertisement fixtures permits ?
- 9) Private Trade fixtures permits ?
- 10) Private Leases agreements ?

**STATE BOARD OF EQUALIZATION**



Appeal/Item Name: Shawn Karl Mooney

Case ID: \_\_\_\_\_ ITEM #. N

Meeting Date: 4/30/19 Minutes Exhibit No: 4.13

TP- GDTFA DEPT MEMBER **PUBLIC COMMENT**

**Does Government Code 15606(c)(d)(f)(g) apply to Revenue and Tax Code 61(b) ?**

**Does Government Code 15606(c)(d)(f)(g) apply to Revenue and Tax Code 480.5 ?**

Signed, Shawn Karl Mooney