



## Office of Tax Appeals

### **NOTICE OF INFORMAL STAKEHOLDER MEETING RE: DRAFT EMERGENCY REGULATIONS**

**When:**

Monday, November 6, 2017  
10:00 a.m. – 1:00 p.m.

**Where:**

400 R Street, Sacramento, CA 95811  
First Floor Auditorium

**Purpose:**

The Taxpayer Transparency and Fairness Act of 2017 (Act) restructured the State Board of Equalization (BOE) and separated its functions among three entities to guarantee impartiality, equity, and efficiency in tax appeals, protect civil service employees, ensure fair tax collection statewide, and uphold the California Taxpayers' Bill of Rights. These three entities are the BOE, Office of Tax Appeals (OTA), and California Department of Tax and Fee Administration.

The OTA was established by the Act on July 1, 2017 and, beginning January 1, 2018, will be conducting appeals on taxes and fees that were previously conducted by the BOE, such as appeals on franchise and personal income tax, sales and use tax, and other special taxes and fees. The OTA is independent of any state taxing authority.

The Act requires the OTA to adopt regulations to govern its appeals processes and procedures prior to January 1, 2018.

At this informal stakeholder meeting, which will begin at 10:00 a.m. and end no later than 1:00 p.m., OTA staff will solicit input regarding the draft emergency regulations. This meeting is not part of the Administrative Procedure Act (APA) formal rulemaking process. Decisions will not be made at this meeting regarding changes to the emergency regulations, and any comments and input provided, written and/or oral, will not be responded to in writing. However, OTA staff will take under consideration any comments submitted regarding the draft emergency regulations, and will thereafter finalize and formally commence the APA emergency regulations rulemaking process.

**Link to Draft Emergency Regulations:** <https://ota.ca.gov/draft-emergency-regulations/>

**Comments on Draft Emergency Regulations:**

Written comments are welcome prior to the date of this meeting, **and will be accepted until COB Tuesday, November 7, 2017**. Please send them to: [regulations@ota.ca.gov](mailto:regulations@ota.ca.gov)

## Teleconference:

To participate in this meeting by telephone, please dial: 888-431-3632. Enter the participant pass code 6674760, followed by the # sign.

### **\*\*Teleconference Instructions\*\***

All callers will begin in “Listen Only” mode.

If you wish to make a comment on a specific agenda item please listen for the facilitator to ask for any comments from the public. At this time please place yourself into the queue by pressing 1 and then 0 on your keypad. The facilitator will take comments from participants in attendance first and then the participants on the telephone.

When you press 1 then 0, you will hear: “You will be notified when the speaker is ready for your question; to withdraw your question press 1 and then 0.”

When it is your turn to comment you will hear: “Please ask your question after the tone.” A tone will sound and you are now in “Talk” mode.

The facilitator will continue through the call queue until there are no questions remaining.

Note: Please refrain from pressing 1 and 0 multiple times. Doing this toggles your position in and out of the call queue. Press 1 and 0 only once and wait for your notification to speak.

Important: Please call the teleconference from a land-line using the telephone handset only. This enhances the ability to hear your comments clearly. Calling from a speaker phone or a cell phone reduces the quality of the audio and makes it much harder for your comments to be heard clearly.

## Contacts:

For questions about the meeting, contact Joy Lavin-Jones:

- Email: [Joy.Lavinjones@GovOps.Ca.gov](mailto:Joy.Lavinjones@GovOps.Ca.gov)
- Telephone: (916) 651-9039

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- ❖ Meeting facilities and restrooms are accessible to individuals with disabilities. Requests for accommodations for individuals with disabilities should be made to Joy Lavin-Jones (contact information listed above) no later than five (5) working days prior to the day of the meeting.
  - ❖ Public parking is available at 500 R Street (entrance to the parking facility is on 5<sup>th</sup> Street between R Street and S Street) and metered on-street parking is available.