

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

PUBLIC MEETING

THURSDAY, MARCH 19, 2020

9:30 A.M.

GERALD GOLDBERG AUDITORIUM

9646 BUTTERFIELD WAY

SACRAMENTO, CALIFORNIA

REPORTED BY:

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APPEARANCES

BOARD MEMBERS

BETTY YEE
State Controller
(Chairperson of the Board)

ANTONIO VAZQUEZ
(Via teleconference)
Chairperson
Board of Equalization

GAYLE MILLER
(Via teleconference)
Chief Deputy Director, Policy
Department of Finance

YVETTE STOWERS
Deputy State Controller, Taxation
State Controller's Office

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STAFF

SELVI STANISLAUS
Executive Director

DAWN CASEY
Board Liaison

SHANE HOFELING
Assistant Chief Counsel

MICHAEL BANUELOS

MATT FEASTER

MANDY FITHIAN

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1 SACRAMENTO, CALIFORNIA

2 THURSDAY, MARCH 19, 2020 9:30 A.M.

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4 CHAIRPERSON YEE: Good morning, everyone. This
5 is the scheduled time for the meeting of the Franchise
6 Tax Board.

7 Would the board liaison please call the roll to
8 determine that a quorum is present.

9 MS. CASEY: Member Vazquez.

10 MEMBER VAZQUEZ: Present.

11 MS. CASEY: Miller.

12 MEMBER MILLER: Present.

13 MS. CASEY: Chair-Controller Betty Yee.

14 CHAIRPERSON YEE: Here.

15 Thank you very much.

16 With at least two members or their -- at least
17 two members being present, there is a quorum, and the
18 Franchise Tax Board is now in session.

19 Before we take the Pledge of Allegiance, have you
20 join me in the Pledge of Allegiance, let me just welcome
21 Member Miller from the Department of Finance, who is
22 joining us by phone, as well as our new member, Member
23 Vazquez, who is the chairman of the Board of
24 Equalization, also joining us today by phone. Welcome
25 to both of you.

1 At this time, let me please have you stand and
2 join me in the Pledge of Allegiance.

3 (Pledge of Allegiance was recited
4 in unison.)

5 CHAIRPERSON YEE: Thank you very much.

6 First, let me just say thank you to Selvi
7 Stanislaus, our Executive Officer for the Franchise Tax
8 Board, her entire team. We are all aware of the
9 concerns surrounding COVID-19 and the importance of
10 taking appropriate measures to protect public health.
11 In this regard, the Franchise Tax Board is following the
12 guidance of state and local authorities for social
13 distancing measures and large public gatherings. And in
14 line with that guidance, we have created social
15 distancing space for those on the stage here in the
16 auditorium and for the audience who are joining us here
17 today as well.

18 The public has the right to comment on each of
19 the agenda items. If there are any members of the
20 public wishing to speak on an item, please come forward
21 when that item is called and you will have three minutes
22 to address the board.

23 The first item, Members, is approval of the
24 minutes. We have before us the minutes of the
25 December 3rd, 2019, Board meeting and the Taxpayer Bill

1 of Rights hearing.

2 Is there a motion?

3 MEMBER MILLER: Move approval.

4 CHAIRPERSON YEE: Okay. We have a motion by
5 Member Miller to approve the minutes.

6 I will second that motion.

7 Without objection -- Member Vazquez, I think you
8 are probably abstaining from this?

9 MEMBER VAZQUEZ: Yes. I was just going to let
10 you know that, to the best of my knowledge, they looked
11 accurate, but I wasn't actually at the meeting, so I
12 guess it's probably most appropriate to abstain for now.

13 CHAIRPERSON YEE: All right. Very good.

14 With Member Vazquez abstaining, the minutes are
15 approved.

16 Thank you.

17 Item Number 2 is a PowerPoint presentation on the
18 health care mandate. And let me ask our project
19 directors to come forward. We have Mandy Fithian and
20 Matt Feaster, who are going to be presenting this item.

21 Good morning.

22 MS. FITHIAN: Good morning. Hi. My name is
23 Mandy Fithian, and I am actually joined by Matt Feaster.
24 We are the project directors --

25 CHAIRPERSON YEE: I'm going to ask you to pull

1 right up to that microphone so we can hear you better.

2 MS. FITHIAN: Better?

3 CHAIRPERSON YEE: A little bit.

4 MS. FITHIAN: A little.

5 CHAIRPERSON YEE: You have to be right up --

6 MS. FITHIAN: Let's see if we can adjust. Is
7 that better?

8 CHAIRPERSON YEE: That's much better.

9 MS. FITHIAN: Okay. Thank you.

10 So good morning again. My name is Mandy Fithian
11 and I'm joined by Matt Feaster. We are the project
12 directors for the Minimum Essential Coverage Individual
13 Mandate, or the Health Care Mandate Project.

14 I'm the technical director, and I work in the
15 Technology Services Division; and Matt is the business
16 director, and he works in the Filing Division.

17 Today we're excited to update you on the
18 accomplishments our teams have had over the last few
19 months, and we'll share what we have coming up in the
20 next year.

21 As a quick refresher of the program itself,
22 Governor Newsom signed SB 78 in July 2019 that created
23 the Minimum Essential Coverage Individual Mandate. To
24 reduce the burden on California residents, the program
25 is very similar to the Affordable Care Act program, the

1 federal program.

2 Effective January 2020, all California residents
3 must obtain and maintain qualifying coverage for the
4 entire year. Individuals may qualify for an exemption
5 to the mandate or financial assistance with paying
6 monthly premiums for insurance. In absence of the
7 exemption or qualifying coverage, individuals will be
8 subject to a penalty.

9 So we're actually partnering with Covered
10 California to make this program successful. Covered
11 California is responsible for administering financial
12 assistance or the subsidy program. And they are also
13 granting exemptions during the coverage year. Their
14 program is actually in full swing, as they are actively
15 enrolling California residents in health coverage now,
16 and they are granting exemptions. Their general open
17 enrollment period recently ended, and they are now in
18 their special enrollment period.

19 Franchise Tax Board will grant exemptions, we
20 will assess penalties, and we will reconcile the subsidy
21 through the tax return processing that's going to start
22 in 2021 for the 2020 coverage year or calendar year.

23 Since the -- the topic -- this topic was last
24 presented to you, our teams have been working very hard
25 to get the word out about the program, to give

1 California residents every opportunity to get coverage
2 and avoid the penalty. We've engaged in a number of
3 marketing and outreach efforts, including news releases,
4 social media campaigns, videos, "Tax News" articles, and
5 speaking events.

6 We participated jointly with Covered California
7 on two news conferences where Controller Yee represented
8 Franchise Tax Board. Thank you so much for that.

9 We continue to work closely with Covered
10 California to combine marketing and program alignment.
11 We have actually -- they have been great partners to
12 work with, and we look forward to continuing our strong
13 partnership as we launch FTB's portion of the program
14 this next year.

15 In November, we hosted a very successful
16 stakeholder meeting where we invited industry partners
17 here, to our main campus, to discuss implementation and
18 have them share ways they thought we could make our
19 program more successful. We learned a lot from that
20 effort.

21 And in late December, we added some fresh and
22 more robust web content. And in January, we completed
23 contact center staff training so our agents are informed
24 and fully aware of the health care requirements so that
25 they can answer any questions individuals may have

1 should they contract us.

2 And, finally, as a component of the web update,
3 we introduced our online penalty estimator. This
4 estimator allows individuals to calculate how they may
5 be -- how much they may be required to pay for their tax
6 household, should they not have coverage in the 2020
7 year.

8 So as you can see, on the screen, individuals can
9 enter some basic information about the individuals in
10 their tax household, tell us how many months they lacked
11 coverage, and the estimator does all the hard work by
12 calculating the monthly penalty and providing a final
13 amount of the entire tax household for the entire year.

14 Now, I'm going to hand it over to Matt, and he is
15 going to explain what we learned from the Taxpayers'
16 Bill of Rights hearing and how we plan to make -- what
17 accomplishments we plan over the next year.

18 MR. FEASTER: Hello, Board Members and good
19 morning.

20 As Mandy said, my name is Matt Feaster. I am in
21 the Filing Division and currently serving as the
22 business director on the Health Care Mandate Project.

23 First I would like to update you on our recent
24 efforts to address concerns that were raised back in
25 December at the Taxpayers' Bill of Rights Hearing. The

1 first concern was initiated by the tax practitioner
2 community, that there was a general lack of awareness
3 among their client base about the mandate, specifically
4 the penalty for not having qualifying health insurance.
5 Upon hearing this, we intensified our efforts to create
6 new content and deliver a message with the proper
7 information about potential penalties for not having
8 health care in the year 2020.

9 We have used social media, direct mailing of
10 2.1 million letters to households with our partners at
11 Covered California, automated messaging on our customer
12 service phone lines, and educated our Volunteer Income
13 Tax Assistance partners. As Mandy mentioned earlier,
14 Controller Yee also partnered on two news conferences
15 with Covered California Director Peter Lee.

16 We have developed new and robust web content and
17 created the new penalty estimator tool. We are
18 currently working to find new and creative ways to
19 deliver the message about the need for California
20 residents to secure coverage. These efforts will
21 continue through the remainder of the tax season.

22 The second concern raised at the Taxpayer Bill of
23 Rights Hearing was also from the tax preparer community.
24 They were unsure how to assist their clients and advise
25 them on what to do in order to comply with the mandate.

1 We understood completely, and agreed with their
2 concerns. Because we had to prioritize the work of this
3 project into an order that addressed the most critical
4 needs first, we had been unable to firm up the roles
5 these stakeholders would play in this process and what
6 they would look like. We knew we had to act quickly to
7 give them the runway they needed to do their jobs
8 correctly and serve their clients.

9 Some of our efforts to assist in this area were
10 education and outreach to paid tax preparers and our
11 partners in the Voluntary Income Tax Assistance program;
12 leveraging our contacts with the Employment Development
13 Department to share with their customers, the employer
14 and employee communities; and also working with tax
15 software companies on how to present information to
16 their customers, that would be helpful to them in
17 educating them about the mandate and their requirements
18 under it.

19 Our hope is that all of these efforts, along with
20 things yet to come, will be very helpful in moving these
21 groups along, in terms of their knowledge and
22 understanding of the new mandate and how it directly
23 impacts them.

24 Next, I would like to talk with you about some
25 next steps and upcoming items that we think may interest

1 you.

2 First, we plan to do joint outreach with Covered
3 California during the 2020 tax season. This could
4 include more joint mailing efforts, social media
5 campaigns, co-branded videos, FTB promoting their
6 special enrollment period, as well as other items.
7 These efforts will help to continue to spread the word
8 about the mandate and the need for coverage.

9 Second is our upcoming technical stakeholder
10 meeting on March 23rd, 2020. We are hosting this
11 meeting to allow all of our IT partners for our
12 information reporters to come and hear a high-level
13 overview of how we currently plan to implement their
14 portion of this project and how they feel about that.
15 We want to hear what's working for them on the federal
16 side and what's not. We want to know about their pain
17 points and things they might like to see us do or not
18 do. We want to solicit their input and hear their
19 concerns about any of the components of the project that
20 touch their operations so that we can build the best
21 products and services to make their jobs and ours as
22 easy as possible. We are very much looking forward to
23 this session.

24 After the stakeholder meeting, we will take our
25 already laid plans, perfect them by incorporating

1 stakeholder feedback, and then publish our technical
2 requirements documents to the public in April. This
3 technical documentation will be the blueprint for our
4 information reporters to use to build the components of
5 their systems to interface with ours, to share with us
6 who has health coverage that meets the requirements of
7 the mandate. These documents are a key cornerstone of
8 the process, and the IT work cannot be done without
9 them.

10 Another key cornerstone of our process is the new
11 tax forms, which must be created to support the mandate.
12 Wherever possible, we use federal forms to attempt to
13 lighten the burden on our information reporters and make
14 things as close as possible to the federal program.

15 However, due to small differences between their
16 program and ours, we had to create some forms for
17 California purposes. Our forms team is working
18 diligently to develop forms, and we intend to share
19 drafts with the public in June 2020. This is very
20 exciting and another key milestone for implementing this
21 project.

22 Finally, legislative implementation wouldn't be
23 complete without the excellent work by our partners in
24 the Legal Division here at FTB. Legal has spent
25 countless hours to draft and review their regulatory

1 package that will accompany the statutes which govern
2 this new program. These regulations will help us secure
3 the details of the program and how we will administer it
4 through the tax return filing process, providing
5 critical guidance to taxpayers. Due to their speedy and
6 thorough work, we anticipate these regulations to be
7 ready for the public ahead of our April 15th tax filing
8 deadline.

9 So as you can see, much has been happening here
10 at FTB in regard to health care, and there is still much
11 to be done. Our teams continue to move this new program
12 forward, and we look forward to receiving our first tax
13 returns under this new program in just about one year
14 from now.

15 In closing, we would like to thank you very much
16 for your time and attention and let you know that we
17 would be happy to answer any questions you may have at
18 this time.

19 CHAIRPERSON YEE: Thank you, Matt and Mandy, for
20 the thorough presentation.

21 Let me turn to Members Vazquez and Miller to see
22 if you have any questions or comments.

23 MEMBER VAZQUEZ: Just a comment. My comment is,
24 I'm familiar with the tremendous outreach efforts -- you
25 know, the TV ads, social media context, letters of

1 events, and etc., that the FTB has been making in
2 coordination with, you know, Covered California to
3 educate the public. And I just want to shout -- just
4 give you a thank you for all that hard work, and it
5 looks like you are hitting your goals.

6 CHAIRPERSON YEE: Great. Thank you. Thank you,
7 Member Vazquez.

8 Let me also just add my thanks, first to those
9 who came before us during the Taxpayer Bill of Rights
10 Hearing. In some ways, the comments we received during
11 that hearing created a little bit of a roadmap for us in
12 terms of what needed to be done, and, obviously, it's
13 been a all-hands-on-deck effort on the part of the FTB,
14 with many of our divisions involved.

15 I also want to thank Covered California. This
16 has been really a true partnership, and one of the
17 things that I am hopeful of is that we will see
18 enrollment spike. And, really, during this time, when
19 we're thinking about everyone's health and well-being,
20 that we are seeing many more Californians getting
21 covered. But also the work that they have done with
22 respect to just driving premiums down through better
23 plan design. Certainly the increased enrollment, I
24 think, is adding to that as well. So really just an
25 all-out terrific partnership.

1 I wanted to just also comment that in terms of
2 this outreach that we've been doing, I hope it's a model
3 for other programs that we have. I don't know that I
4 have seen as much, I guess, just, recent activity. I
5 mean, obviously, the penalties seem to be a driver in
6 terms of getting people's attention. And as I have said
7 publicly, and I will say again, I love signing tax
8 refunds. I don't like assessing penalties.

9 So this is hopefully going to be something that
10 more people will pay attention to. And I'm just
11 confident that we have touched every corner in terms of
12 how we can reach people. So thank you for the great
13 work.

14 Okay. Any other comments from members on this
15 item?

16 (No response)

17 CHAIRPERSON YEE: Okay. Hearing none, we will be
18 postponing Item Number 3, which is a presentation on the
19 FTB Employee Engagement Survey. We will add that to the
20 next Board meeting's agenda. As well as Item Number 4,
21 which is a presentation on the 2019 awards, as well as
22 Item Number 5, which are the 2019 accomplishments.

23 I am hopeful that we can actually have more of
24 the team at FTB be present and participating, even if
25 remotely, so that we can appropriately, from the Board,

1 add our thanks and appreciation for all of the terrific
2 work that continues to be done at this organization.

3 So with that, we're moving on to Item Number 6,
4 which is Administrative Matters. And we have Michael
5 Banuelos who is going to be presenting this item.

6 Good morning.

7 MR. BANUELOS: Good morning, Board Members. I
8 will do a quick mic check. Can you hear me okay? Yes?

9 Okay. I will move forward.

10 My name is Michael Banuelos, and I am the
11 Director of the Franchise Tax Board's Procurement
12 Bureau.

13 I'm here today to ask for the Board's approval to
14 initiate procurement activities on one contract expected
15 to be over \$1 million. This request seeks approval to
16 renew our software maintenance contract for Sybase
17 software products. Sybase products are part of our core
18 database software, which stores and provides access to
19 data in our mission-critical systems, including our
20 Accounts Receivable Collection System and Professional
21 Audit Support System, also known as ARCS and PASS.

22 Our existing three-year contract, valued at
23 \$1.5 million, expires in June of this year. We are
24 estimating another three-year contact, hopefully around
25 the same price, 1.5 million, and we are planning to use

1 the Department of General Services Software Licensing
2 Program to conduct a bid to enter into that contract.

3 At this time, I am asking for your approval and
4 would be happy to answer any questions you may have
5 about the contract.

6 CHAIRPERSON YEE: Great. Thank you, Michael.
7 Any questions or comments, Members?

8 (No response)

9 CHAIRPERSON YEE: Okay. Hearing none, is there a
10 motion?

11 MEMBER VAZQUEZ: I will move adoption.

12 CHAIRPERSON YEE: Okay. We have a motion.

13 MEMBER MILLER: I will second.

14 CHAIRPERSON YEE: All right. We have a motion by
15 Member Vazquez to approve the item, with a second by
16 Member Miller.

17 Without objection, such will be the order.

18 Thank you.

19 MR. BANUELOS: Thank you for your support.

20 CHAIRPERSON YEE: All right. Next we have Item
21 Number 7, which is the Executive Officer's time, and let
22 me turn it over to Selvi Stanislaus.

23 EXECUTIVE OFFICER STANISLAUS: Good morning,
24 Controller Yee, Deputy Chairwoman Stowers, Member
25 Miller, and a warm welcome to our new member, Antonio

1 Vazquez. On behalf of our nearly 6,000 employees, I
2 would like to welcome you to the Franchise Tax Board.

3 Member Vazquez, we are excited to have you on our
4 Board. I know you bring more than 20 years of dedicated
5 business and government experience, including strategic
6 and long-term planning, business development, and
7 municipal and legislative advocacy. Your enthusiasm and
8 hard work to improve the quality of life for all
9 Californians and our advocacy for open and responsive
10 government and taxpayers' rights will help us to work
11 diligently on behalf of our state.

12 As you all know, Governor Newsom declared a state
13 of emergency on March 4 to help the state prepare for a
14 broader spread of COVID-19.

15 I would like to talk about the tax relief FTB is
16 providing to California taxpayers. Yesterday the
17 Controller, as Chair of FTB, announced updated special
18 tax relief for all California taxpayers. Due to the
19 COVID-19 pandemic, FTB is extending the time to file and
20 pay taxes until July 15, 2020, for all individual and
21 business taxpayers.

22 This announcement supersedes last week's
23 announcement, which extended the due dates for filing
24 and payment to June 15. So this updated filing and
25 payment deadlines includes 2019 tax returns, 2019 tax

1 return payments, 2020 first and second quarter estimate
2 payments, 2020 LLC tax and fee, and 2020 nonwage
3 withholding payments.

4 FTB is extending this relief to all California
5 taxpayers. Taxpayers do not need to claim any special
6 treatment or even call us to qualify for this relief.

7 Our hope is that this added relief will help
8 Californians to focus on their health and safety during
9 this difficult time. Along with providing some relief,
10 this update will also give taxpayers a consistent
11 deadline with the federal relief described in Notice
12 2020-17.

13 So regarding operations at FTB, we are closely
14 working with state officials to manage the impacts to
15 our employees and our core business functions. We also
16 have a robust continuity of operations and governance
17 plans that we are now implementing to ensure we are
18 protecting staff while still operating to assist
19 taxpayers and timely process state tax returns,
20 including refunds and deposits.

21 Now, I'm happy to share a few statistics that
22 show a strong start to the 2020 filing season. As of
23 the weekend of March 14th, we processed 7.9 million
24 personal income tax returns, with 7.5 million of those
25 e-filed; 6.1 million refunds, with an average refund of

1 \$900; better still, 5.1 million refunds were deposited
2 directly in the taxpayers' bank accounts; 2.5 million
3 tax payments totaling 13.9 billion, with 53 percent made
4 electronically.

5 For perspective, if this tax season mirrors last
6 year, we can expect to see processing 7.5 million more
7 individual tax returns, issuing an added 4.01 million
8 refunds, 3.4 million via direct deposit, and also
9 receiving 2.5 million more payments, with nearly
10 50 percent being electronic payments.

11 So once again, I'm very proud of my employees and
12 the work they accomplish, especially during these trying
13 times.

14 Thank you, Controller.

15 CHAIRPERSON YEE: Thank you, Selvi, very much.

16 And this is always the -- the high stress time,
17 but I do want to applaud you and your team for
18 continuing to serve our California taxpayers and,
19 obviously, the work will continue. The operation will
20 continue as normal and -- while taking very careful
21 attention to protect the health and safety and the
22 well-being of our employees.

23 Thank you.

24 Members, the next item is Board Members' Time.

25 Let me turn it to -- over to Member Vazquez or Member

1 Miller for any comments.

2 MEMBER VAZQUEZ: I just wanted to thank Selvi and
3 her whole staff team. They were great when I went
4 through the whole orientation and the tour last week,
5 and it was real helpful just to get a feel for what goes
6 on, the all the work they do, and it sounds like there's
7 a real good energy, and the morale seems to be really
8 strong among the workers, especially as we're walking
9 through and visiting the job sites on the different
10 floors.

11 It looks like she's doing a great job and has
12 real good command of the staff and the production
13 that's -- that's being generated by the FTB. So I just
14 wanted to thank her for all her hard work and looking
15 forward to working with her.

16 CHAIRPERSON YEE: Thank you, Member Vazquez.
17 We're happy you are joining the Board and we'll be
18 seeing much more of you here.

19 Thank you.

20 Member Miller, any comments?

21 MEMBER MILLER: Thank you, Madam Chair.

22 Just a quick thanks to Selvi especially and Jozel
23 and the entire FTB team for their willingness to be
24 flexible. And yourself, Madam Chair, in accommodating
25 these extraordinary -- extraordinary times and helping

1 folks get a little bit of relief during this incredibly
2 difficult time. We're -- we're really grateful and
3 recognize how much work has to go into these extensions
4 and -- and notifying taxpayers, etc., so we're really
5 grateful, and thank you. All of you.

6 CHAIRPERSON YEE: Thank you. Thank you very
7 much.

8 Let me just conclude by saying that, you know, I
9 have to just call out Governor Newsom's leadership here
10 in California. I don't think it's lost on any of us
11 that he has been very visible, very present, very much
12 in tune with the experiences and realities of
13 Californians throughout this state, during this
14 emergency.

15 And California was really one of the first to
16 extend our filing and payment deadlines. Internal
17 Revenue Service actually followed on shortly after. But
18 this is all about how we are going to just receive the
19 leadership and the guidance that he's been putting forth
20 every day so that we can navigate through this crisis
21 together.

22 And to Member Miller and Member Vazquez, I know
23 you continue to do your work in your respective
24 agencies, to do that.

25 But, really, a message to the public: The State

1 of California is open for business. And I think,
2 certainly, from my team at the Controller's office, we
3 consider ourselves to be the -- the financial first
4 responder. You know, people are hurting. And so we're
5 going to continue to do our work to issue refunds and to
6 be sure that Californians who are expecting refunds are
7 getting them in a timely manner. Those who are waiting
8 for disbursements from the State of California, those
9 will continue to be processed on time as well. And all
10 with the assurance to the public that we are
11 safeguarding and putting first and foremost attention to
12 the health and safety and well-being of our employees.

13 So with that, are there any comments from members
14 of the public?

15 (No response)

16 CHAIRPERSON YEE: Okay. Seeing no members of the
17 public coming forward, any other business to come before
18 the Board, by members or staff?

19 (No response)

20 CHAIRPERSON YEE: Seeing and hearing none, this
21 meeting of the Franchise Tax Board is adjourned.

22 Thank you all very much.

23 MEMBER VAZQUEZ: Thank you.

24 MEMBER MILLER: Thank you, everyone.

25 (Proceedings concluded at 9:56 a.m.)

CERTIFICATE OF REPORTER

I, KATHRYN S. SWANK, a Certified Shorthand Reporter of the State of California, do hereby certify:

That I am a disinterested person herein; that the foregoing proceedings were reported in shorthand by me, Kathryn S. Swank, a Certified Shorthand Reporter of the State of California, and thereafter transcribed into typewriting.

I further certify that I am not of counsel or attorney for any of the parties to said proceedings nor in any way interested in the outcome of said proceedings.

IN WITNESS WHEREOF, I have hereunto set my hand this 15th day of April 2020.

/s/ Kathryn S. Swank
KATHRYN S. SWANK, CSR
Certified Shorthand Reporter
License No. 13061