The Franchise Tax Board met in open session at 9:00 a.m. at the Franchise Tax Board, 9646 Butterfield Way, in Sacramento, California. Present were Controller Betty T. Yee, Deputy State Controller Anthony Epolite, Deputy Member Regina V. Evans, and Deputy Member Gayle Miller, Department of Finance, for Member Stephenshaw.

**Franchise Tax Board Staff Participating:**
Selvi Stanislaus, Jozel Brunett, Shane Hofeling, Cristina Rubalcava, Tina Kenzie, Denis Armstrong, Brenda Voet, Tanya Kelley, and Teri Dowd.

**Others Participating:**
Christine Grab – Taxpayer
Renee Rodda - Spidell Publishing
Amy Tong – Secretary of Government Operations Agency
Robert Gutierrez – CalTax
Jon Sperring – Price Waterhouse Coopers/CAL CPA
Gerri Magers – Charis Consulting Group, LLC
Yvette Stowers - Board of Equalization
Ms. Sharp - Taxpayer

**Item 1. – Approval of Minutes**
The minutes of the September 23, 2022 Franchise Tax Board meeting were approved 3-0.

**Item 2. – Regulation Matter**
The Board received a staff report on, and a request to approve, the 2023 Rulemaking Calendar. The Board voted 3-0 to approve the FTB's 2023 Rulemaking Calendar.

**Item 3. – Legislative Matter**
The Board received a staff report on, and a request to approve, staff’s legislative proposal regarding Conditional Revivers for Limited Liability Companies (LLCs). The Board voted 2-0 to approve staff's legislative proposal. Member Miller abstained from this item.

**Item 4. – Taxpayers' Bill of Rights Hearing**
Controller Yee provided opening remarks describing this annual hearing, which is required by law, and stated that Franchise Tax Board's staff members were present to respond to any questions, which may be raised as a result of taxpayer proposals.

Brenda Voet, the Taxpayers’ Rights Advocate, provided opening comments and thanked Controller Yee for providing her valuable perspective, experience, and support of FTB's innovative solutions, as we continually strive to optimize services, we provide to California taxpayers and tax professionals.
Brenda expressed appreciation to those members of the public who provided written responses and informed the public that written responses to the issues raised at the hearing would be provided by February 1, 2023.

The following people provided comments during the hearing:

**Christine Grab – Taxpayer**

Mrs. Grab provided 11 comments and proposals related to FTB's collection activities, notices, and the FTB's Taxpayer Advocate website.

**Renee Rodda - Spidell Publishing**

Ms. Rodda provided comment that she was pleased with their relationship with FTB she commended Angela Jones, FTB's trade media liaison, for her dedication to serving taxpayers.

Ms. Rodda also provided comments regarding the pass-through entity tax and credit application of Web Pay and e-filing and updating and providing additional material on the FTB’s website.

**Item 5. – Executive Officer's Time**

Selvi began her time by acknowledging the retirement of Teri Dowd and passed it over to Controller Yee to present wither with a retirement resolution commending her dedication to the Franchise Tax Board and the People of the State of California for over 30 years.

Selvi congratulated Member Cohen on her election to California State Controller, and thanked Member Miller for her continued guidance and support.

Selvi expressed appreciation to Controller Yee for her service to the Franchise Tax Board including 8 years of service as State Controller and FTB Chair. A video of appreciation in Controller Yee’s honor was presented. The Board heard public comments of appreciation for Controller Yee from Amy Tong, Robert Gutierrez, Jon Sperring, Gerri Magers, Yvette Stowers, and Anthony Epolite.

Selvi presented Controller Yee with a special resolution and thanked her again for being such an inspiration and motivation to her and everyone at FTB. Controller Yee thanked everyone for their kind words.

During public comment, a member of the public presented an issue pertaining to the Golden State Stimulus II program, which was addressed by FTB staff.

**Item 6. – Board Members’ Time**

Chairperson Yee thanked everyone for attending the meeting and for always being committed to our taxpayers during our Annual Taxpayer Bill of Rights Hearing as well.
**Item A. Closed Session**

The Board Members went into closed session to allow the Board to discuss and act on personnel matters.

After the conclusion of closed session, the Board reconvened the meeting into open session. Controller Yee adjourned the meeting at 11:35 a.m.

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Board Liaison

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Date