













**FRANCHISE TAX BOARD  
2015 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2014**

Subject: Mechanics of Assignments of Credits to Combined Group Members		CCR Title & Sections Affected: Title 18, Section 23663-0 through 23663-6		Statutes Being Implemented: Rev. and Tax. Code Section 23663			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Ciro Immordino, (916) 845-4066	Projected Dates:					
		Notice: 02/15	Hearing: 04/15	Adoption: 06/15	To OAL: 07/15		
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Interested parties meetings were held on October 1, 2012, December 5, 2013, and June 12, 2014. Staff plans on holding a formal regulation hearing in the spring of 2015 on the 23663-0 through 23663-5 proposed regulations. Staff also plans on holding an interested parties meeting on the 23663-6 proposed regulation in the spring of 2015.</p>							

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2014**

Subject: Transfer of Appreciated Property to an Insurer		CCR Title & Sections Affected: Title 18, Section 24465		Statutes Being Implemented: Rev. and Tax. Code Section 24465			
Responsible Agency Unit: Legal Division		Contact Person & Phone Number: Tommy Leung, (916) 845-5507		Projected Dates:			
				Notice: 06/15	Hearing: 09/15	Adoption: 10/15	To OAL: 12/15
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p>Interested parties meetings were held on March 8, 2011 and March 29, 2012. A formal hearing was scheduled for September 11, 2014, but was not held since no requests for a hearing were made. The rulemaking file was submitted to OAL on October 14, 2014, for final review and approval and then filing with the Secretary of State for Regulation 24465-3. Other portions of the regulations will proceed soon to interested parties meetings.</p>							

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Subject: When Taxable in Another State		CCR Title & Sections Affected: Title 18, Section 25122	Statutes Being Implemented: Rev. and Tax. Code Section 25122			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Katie Frank, (916) 845-4142	Projected Dates:				
		Notice: 06/15	Hearing: 08/15	Adoption: 10/15	To OAL: 12/15	
Report on the status of all uncompleted rulemaking described on previous calendars:  Waiting to schedule an interested parties meeting.						





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Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Market Based Rules for Sales Other Than Sales of Tangible Personal Property		Title 18, Section 25136-2		Rev. and Tax. Code Section 25136	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
Legal Division	Melissa Williams, (916) 845-7831	Notice:	Hearing:	Adoption:	To OAL:
		05/15	07/15	11/15	01/16
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>Interested parties meetings were held on March 29, 2012, October 18, 2013 and July 8, 2014. Staff anticipates holding a formal regulatory hearing in the spring of 2015.</p>					





