

STATEMENT OF REASONS FOR SECTION 100 CHANGES TO  
REGULATION SECTION 25128.5

The proposed section 100 changes to the regulation are needed to correct the subsection numbering cross-referenced in Regulation section 25128.5, subsection (b)(2), from subsection (b)(4)(C) to (b)(4)(B). During the rulemaking process, Regulation section 25128.5, subsection (b)(4)(A), was removed, and the foregoing number sequence was not similarly changed.

Also, a period was added at the end of the title....Single-Sales Factor Formula Election.