Notice of Sixth Interested Parties Meeting

Market-Based Rules for Sales Other Than Sales of Tangible Personal Property –
California Code of Regulations, Title 18, Section 25136-2

RSVP REQUESTED:
To attend this meeting, please RSVP by May 28, 2021, by contacting FTBRegulations@ftb.ca.gov.

WHEN:
Friday, June 4th, 2021, 10:00 a.m.

HOW:
This meeting will be held telephonically. To participate, please dial: (877)-402-9753. Enter the participant pass code 2715848, followed by the # sign. You may call in five minutes prior to start time.

TELECONFERENCE PROTOCOL:
Participant phones will initially be muted during the meeting, to minimize distractions. If participants wish to make a comment on matters discussed during the meeting, participants may direct that comment in an email to FTBIPM-Hearing@ftb.ca.gov. All comments will be reviewed in the order in which emails are received, and selected comments will be discussed by the moderator. The moderator will unmute participant phones to receive additional comments at the concluding portion of the meeting.

TOPIC:
California Code of Regulations, title 18, section 25136-2 (Market-Based Rules Regulation) was filed with the California Secretary of State's office on February 27, 2012, and became effective on January 1, 2011. Amendments to the Market-Based Rules Regulation were filed with the California Secretary of State's office on September 15, 2016 and became effective on January 1, 2017.

Possible additional amendments to the Market-Based Rules Regulation are currently being considered. The first Interested Parties Meeting (IPM) for possible additional proposed amendments to the Market-Based Rules Regulation was held on January, 20, 2017. A second IPM was held on June 16, 2017, a third IPM was held on May 18, 2018, a fourth IPM was held on July 19, 2019, and a fifth IPM was held on July 21, 2020. For
this sixth IPM, noticed herein, additional proposed amendments have been made to the
draft language. The documents for this IPM are this Notice, revised Draft Language and
an Explanation of Draft Language, which can be found on the department’s Regulatory
Activity page.

PURPOSE:
At this IPM, staff will solicit public input regarding the additional proposed amendments
to the Market-Based Rules Regulation. These proposed amendments were developed
after considering public input received since the fifth IPM and approaches taken in other
states.

COMMENTS:
Comments may be submitted at the meeting, or may be provided to the contacts listed
immediately below, by the deadline of July 5, 2021.

CONTACT:
Thomas Lo Grossman, Tax Counsel IV
Email: FTBRegulations@ftb.ca.gov
Telephone: (916) 845-3629
Address: Legal Division (MS-A260), P.O. Box 1720, Rancho Cordova, CA 95741-1720

Matt Cappel, Tax Counsel
Email: FTBRegulations@ftb.ca.gov
Telephone: (916) 845-2557
Address: Legal Division (MS-A260), P.O. Box 1720, Rancho Cordova, CA 95741-1720

COST IMPACTS OF PROPOSED RULEMAKING
The department encourages submission of information from interested parties during
the pre-Administrative Procedures Act process in order to assess the economic impact
of a proposed rulemaking action on businesses (including small businesses),
employees, jobs or occupations, competitiveness of California businesses, reporting
requirements, or individuals.