



STATE OF CALIFORNIA  
**Franchise Tax Board**

**Fourth 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 July 12, 2019, by contacting Joanna Palisoc at (916) 845-5894 or Email: [Joanna.Palisoc@ftb.ca.gov](mailto:Joanna.Palisoc@ftb.ca.gov). Space is limited.

To participate in this meeting by telephone, please dial: (877) 923-3149. Enter the participant pass code 2233420, followed by the # sign.

**When:**

Friday, July 19, 2019  
10:00 a.m.

**Where:**

Franchise Tax Board  
Goldberg Auditorium  
9646 Butterfield Way  
Sacramento, CA 95827

**Topic:**

California Code of Regulations, title 18, (CCR) section 25136-2 was filed with the California Secretary of State's office on February 27, 2012, and became effective on January 1, 2011. Amendments to CCR section 25136-2 (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 for possible additional proposed amendments to the Market-Based Rules Regulation was held on January, 20, 2017. A second Interested Parties Meeting was held on June 16, 2017. A third Interested Parties Meeting was held on May 18, 2018. For the fourth Interested Parties Meeting, noticed herein, draft language and an explanation document have been developed in connection with proposed additional amendments to the Market-Based Rules Regulation. The draft language and explanation document are posted on the department's website at <https://www.ftb.ca.gov/tax-pros/law/regulatory-activity/index.html>. Printed copies will be available at the meeting.

**Purpose:**

At this Interested Parties Meeting, staff will solicit public input regarding the additional proposed amendments to the Market-Based Rules Regulation. These proposed amendments were developed after considering approaches taken in other states. Please see the 50 State Analyses documents that have been posted to the department's website at <https://www.ftb.ca.gov/tax-pros/law/regulatory-activity/index.html>.

**Comments Deadline:**

Written comments may be submitted at the meeting, or may be provided to the contacts listed immediately below, by the deadline of August 19, 2019. All written and oral comments will be considered without attribution.

**Contacts: Amanda Smith**

- Email: [Amanda.Smith@ftb.ca.gov](mailto:Amanda.Smith@ftb.ca.gov)
- Telephone: (916) 845-2869
- Address: Legal Division (MS-A260), P.O. Box 1720, Rancho Cordova, CA 95741-1720.

**Melissa Williams**

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Visitors Parking Map

**\* This facility is architecturally accessible to persons with physical disabilities.**

**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.

