

Sonoma County Office of Education
Business Services

EXTERNAL FISCAL SERVICES UPDATES
DBUG MEETING: JULY 27, 2017

California Department of Tax and Fee Administration (CDTFA):

The Taxpayer Transparency and Fairness Act of 2017, which took effect July 1, 2017, restructured the State Board of Equalization and separated its functions among three separate entities to guarantee impartiality, equity, and efficiency in tax appeals, protect civil service employees, ensure fair tax collection statewide, and uphold the California Taxpayers' Bill of Rights.

The State Board of Equalization (BOE) will continue to perform the duties assigned to it by the state Constitution, while all other duties will be transferred to the newly established California Department of Tax and Fee Administration and the Office of Tax Appeals.

The California Government Operations Agency is coordinating the transition of the restructure of the BOE and the establishment of the California Department of Tax and Fee Administration.

The BOE, which is headed by a five-member board, will remain independent from any agency, and will retain its constitutional responsibilities, including reviewing, equalizing, or adjusting property tax assessments, assessing taxes on insurers, and assessing/collecting excise taxes on alcoholic beverages. The administration over all other tax and fee programs will be transferred to the California Department of Tax and Fee Administration.

Tax and fee payers, who are required to register with, file returns, and pay taxes and fees due, should continue to file and make payments to the BOE according to their regular schedule using current processes and forms. There will be no changes to any processes at this time and future changes will be announced as they are determined. There should not be any disruption of services.