

**State Board of Equalization Budget No. 0860**

<b>Report No.</b>	<b>Legislative Report Title—Brief Summary of Reporting Requirements</b>	<b>Admin. Justification for Proposed Elimination or Modification</b>	<b>Committee Staff Comments</b>
1	Report on the status and uses of the State Responsibility Area (SRA) Fire Prevention Fund - the Board of Equalization (BOE) shall provide an evaluation of the benefits received by counties based on the number of structures in state responsibility areas within their jurisdictions, the effectiveness of the Board's grant programs, the number of defensible space inspections in the reporting period, the degree of compliance with defensible space requirements, measures to increase compliance, if any, and any recommendations	Recommend reassigning to the Department of Forestry. The Department of Forestry should be required to report on the status and uses of the SRA Fire Prevention Fund, not the BOE. The report should still be required, but responsibility for this report should be shifted to the Department of Forestry.	The Board of Equalization (BOE) recommends assigning this report to CalFire. The Legislature may wish to consider requiring the BOE and CalFire to prepare this report jointly as the BOE will have the assessment information and CalFire can address the policy issues.
2	Managed audit program - which shall contain the following: (1) amount of taxes, penalties, and interest payments collected from participating taxpayers, (2) amount of interest that was forgiven as a result of the managed audit program, (3) amount of taxes, penalties, and interest payments that was collected as a result of redirecting the board's auditing resources away from taxpayers participating in the managed audit program toward audits of other taxpayers with outstanding sales and use tax liabilities, and (4) Board recommendations for improving the success of the managed audit program	Eliminate reporting requirements for this activity because they have already been fulfilled.	This one-time report was completed and submitted to the Legislature.