

**From:** Simmons, Daniel [mailto:dlsimmons@ucdavis.edu]  
**Sent:** Sunday, April 12, 2009 10:07 AM  
**To:** comment, cotce  
**Subject:** California Tax Court Article attached.

As promised last week, I attach a PDF version of my article published in the Santa Clara Law Review, Vol. 48, page 279 (2008). The article discusses the procedural history of the Board of Equalization and the numerous commission reports advocating, in general, that California tax collection be consolidated in an agency responsible to the Governor. In addition, the article proposes the creation of a California Tax Court to create a better forum for adjudicating tax disputes.

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