California Citizen's Compensation Commission
c/o IBEW Local 1245
30 Orange Tree Circle
Vacaville, CA 95687

10 May 2011

Franchise Tax Board
Selvi Stanislaus, Executive Officer
PO Box 1468
Sacramento, CA 95812-1468

Dear Mr. Stanislaus:

On behalf of the California Citizen's Compensation Commission, I am requesting the following legal opinion (s) from the Franchise Tax Board:

Should the Per Diem paid to the Legislators be treated as taxable income? Please provide the opinion with the applicable laws or regulations that govern the treatment of Per Diem paid to the Legislators pertaining to taxable income.

Should Per Diem be paid to Legislators who do not physically attend a Legislative session? Is there a way to insure that a Legislator is not paid Per Diem if they do not physically attend a Legislative session? If a Legislator is sick or out of town, should they be paid Per Diem? Should there be a different tax treatment on Per Diem if paid when out of town?

Thank you very much for your attention to this matter. If you have any questions, please direct them to me at the above address or contact me at (925) 788-6189.

Sincerely,

Thomas Dazell
Chairman
California Citizen's Compensation Commission