

1 [Cow Palace State Tax Collection]

2 URGING THE CALIFORNIA STATE BOARD OF EQUALIZATION TO INTENSIFY ITS  
3 EFFORTS TO ENFORCE THE COLLECTION OF STATE SALES TAXES FOR FIREARMS  
4 AND AMMUNITION SOLD AT THE COW PALACE.

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6 WHEREAS, The 1-A District Agricultural Association, otherwise known as the "Cow  
7 Palace," is a State agency of the California Department of Food and Agriculture's Division of  
8 Fairs and Expositions; and,

9 WHEREAS, The Cow Palace is the host of various events open to the general public,  
10 including the Crossroads of the West Gun Show; and,

11 WHEREAS, Sales at the Cow Palace include ammunition clips over 10 rounds, light  
12 armor piercing ammunition, shredding ammunition, 50 caliber ammunition, hand grenade  
13 casings, 20mm cannon rounds, rocket launchers, military style assault weapons, Uzi style  
14 machine pistols, and 50 and 30 caliber military machine guns; and,

15 WHEREAS, There are reports of firearms and ammunition being sold at the Cow  
16 Palace without the collection of state sales taxes or the issuance of a receipt documenting the  
17 collection of state sales taxes; now, therefore, be it

18 RESOLVED, That the Board of Supervisors of the City and County of San Francisco  
19 urges the California State Board of Equalization to intensify its efforts to enforce the collection  
20 of state sales taxes for firearms and ammunition sold at the Cow Palace; and, be it

21 FURTHER RESOLVED, That the Board of Supervisors urges the State Board of  
22 Equalization to work with the California Department of Food and Agriculture to ban  
23 noncompliant gun dealers from the Cow Palace; and, be it

24 FURTHER RESOLVED, That the Board of Supervisors urges the State Board of  
25 Equalization to work with the California State Legislature and appropriate State agencies to

1 impose additional penalties against delinquent gun dealers, including the revocation of gun  
2 dealer licenses; and, be it

3 FURTHER RESOLVED, That the Clerk of the Board forward a copy of this resolution  
4 to the California State Board of Equalization, the California Department of Food and  
5 Agriculture, and the delegation from San Francisco in the California State Legislature.  
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City and County of San Francisco

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

Tails  
Resolution

File Number: 990223

Date Passed:

Resolution urging the California State Board of Equalization to intensify its efforts to enforce the collection of State sales taxes for firearms and ammunition sold at the Cow Palace.

February 17, 1999 Board of Supervisors — ADOPTED

Ayes: 9 - Ammiano, Becerril, Bierman, Brown, Katz, Kaufman, Leno, Yaki, Yee  
Absent: 2 - Newsom, Teng

File No. 990223

I hereby certify that the foregoing Resolution was ADOPTED on February 17, 1999 by the Board of Supervisors of the City and County of San Francisco.

Gloria L. Young  
Clerk of the Board

FEB 26 1999

Date Approved

Mayor Willie L. Brown Jr.