

LEGISLATIVE HISTORY INDEX

1981 - 2016

Legislative Section

October 2016

STATE BOARD OF EQUALIZATION

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California Alternative Energy Source, AB 2324 (Ch. 908, 1980)

California Alternative Energy and Advanced Transportation Financing Authority,
 SB 1952 (Ch. 1218, 1994), AB 1111 (09-10) ABx3 82 (09-10), ABx6 3 (09-10),
 ABx8 35 (09-10), SB 71 (Ch. 10, 2010), SB 1467 (09-10), SBx6 12 (09-10), SBx8 22 (09-10)
 SB 1128 (Ch. 677, 2012), [AB 1422](#) (Ch. 540, 2013)

California Museum of Science and Industry, SB 2023 (Ch. 904, 1988), AB 3232 (Ch. 875, 1992)

camp trailers, delivered in CA, AB 1973 (Ch. 1010, 1974)

candy and confectionery, SB 1717 (81-82), SB 1728 (81-82), SB 2084 (81-82),
 ABx1 13 (83-84), AB 105 (83-84), SB 875 (83-84), AB 576 (85-86), AB 1973 (85-86),
 AB 4352 (85-86), AB 2556 (89-90), AB 2181 (Ch. 85, 1991), AB 2182 (91-92),
 SBx1 2, (91-92), SBx1 5 (91-92), SB 30 (91-92), ACA 37 (91-92), SB 988 (91-92),
 SB 177 (91-92)

cannabis for terminally ill patients, [AB 821](#) (15-16)

carbon dioxide used in shipping, SB 1774 (Ch. 624, 1994)

cargo containers, AB 2769 (Ch. 1290, 1980), AB 1121 (81-82), AB 1493 (Ch. 1059, 1983),
 SBx1 1 (91-92), SB 29 (91-92)
 repeal of, ABx1 7 (Ch 1, 1978), AB 2656 (Ch. 546, 1980)

cargo shipping containers, SB 359 (71-72)
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caricature artists at social gatherings, SB 664 (97-98)

cellular phones, customers' price, AB 2320 (05-06); AB 279 (11-12), SB 1086 (11-12),
[AB 1021](#) (15-16)

certificates, taken in good faith, AB 285 (Ch. 607, 1977)

charitable donations, SB 874 (Ch. 1447, 1989)

charitable organizations:
 as consumers of war bracelets, SB 1482 (71-72)
 flea market sales, AB 2550 (97-98)

chicken litter, AB 1347, (87-88), AB 4220 (87-88)

children's clothing, AB 2619 (Ch. 708, 1982), AB 1627 (83-84), AB 538 (Ch. 317, 2007)

Christo, AB 4166 (89-90)

clean fuel vehicles, AB 2419 (91-92), SB 1395 (91-92), AB 220 (13-14), AB 1077 (13-14),
 SB 221 (13-14), [AB 945](#) (15-16), [AB 1710](#) (15-16), [AB 1851](#) (15-16)

clean marine fuels, tax incentive, AB 846 (07-08), SB 98 (07-08)

clean rooms, SB 1291 (05-06)

clinics, sales of medicines to, AB 646 (Ch. 646, 2001)

clothes washers, ENERGY STAR or Tier rated, AB 769 (13-14), [AB 88](#) (Vetoed, 2015)

clothing and footwear, AB 944 (99-00), SB 1320 (99-00), AB 1185 (01-02), AB 1199 (01-02),
 AB 1007 (11-12), [SB 1210](#) (15-16)

cogeneration technology, SB 1805 (Ch. 1010, 1978), SB 877 (01-02)

college textbooks, AB 2051 (97-98), AB 1246 (01-02), AB 1178 (09-10), [AB 479](#) (13-14),
[SB 1210](#) (15-16)

commemorative medallions, AB 257 (Ch. 1095, 1987), AB 625 (91-92)

commercial deep sea fishing materials, SB 358 (71-72)

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common carriers, SB 310 (Ch. 1028, 1985), AB 447 (87-88), SBx1 1 (91-92),
 AB 2396 (Ch. 905, 1992)
 Community Energy Authority, AB 1659 (Ch. 1550, 1984)
 computer programs, AB 2932 (Ch. 1274, 1982), AB 223 (Ch. 323, 1983), AB 3459 (83-84),
 AB 767 (85-86),
 computer programs, embedded software AB 832 (11-12)
 computer sales tax holiday, AB 1977 (01-02), AB 2056 (01-02), AB 548 (05-06),
[SB 1210](#) (15-16)
 computer software (educational), [SB 1210](#) (15-16)
 computers and peripheral equipment, AB 2661 (95-96), AB 1063 (97-98), AB 593 (01-02),
 AB 694 (01-02), AB 1199 (01-02)
 computers donated for Internet access, AB 1831 (97-98)
 contact lenses, SB 710 (95-96), SB 13 (Ch. 184, 1997)
 containers for food products, SB 1210 (Ch. 758, 1999)
 contraceptives, SB 189 (83-84)
 copyrighted material, AB 2567 (87-88)
 credit unions, AB 3117 (95-96), AB 1413 (97-98)
 custom computer programs, ABx1 7 (91-92), SBx1 1 (91-92), SB 29 (91-92)
 dairy farms, cogeneration equipment, SB 877 (01-02)
 data centers, AB 3172 (93-94)
 dental materials & devices, AB 2439 (87-88)
 dentures, SB 1608 (81-82)
 desalination equipment, AB 1891 (13-14)
 devices for visually impaired, SB 470 (89-90)
 diabetic equipment, SB 877 (83-84), SB 2049 (95-96), AB 2587 (99-00), AB 249 (01-02)
 AB 857 (07-08)
 diapers, AB 5 (99-00), AB 13 (99-00), AB 1291 (01-02), [AB 717](#) (Vetoed, 2016)
 diesel fuel, AB 1636 (01-02), SB 70 (Ch. 9, 2010)
 farming activities, ABx1 19 (01-02), ABx2 16 (01-02), AB 426, Ch. 156, 2001)
 repeal of, AB 923 (03-04)
 disaster or emergency-related work, property used in the performance of, SB 560 (13-14)
 disaster preparedness products, AB 2089 (05-06), AB 1120 (07-08), [AB 1562](#) (15-16)
 donated property to charitable organizations, SB 2508 (Ch. 905, 1988):
 to museums AB 3378 (93-94)
 drop shipments, AB 3313 (93-94), AB 1761 (95-96), AB 1938 (99-00)
 drugs and medicines for food animals, SB 38 (Ch. 954, 1996)
 drugs, over-the-counter, AB 2713 (99-00), AB 1073 (03-04)
 dry ice for shipping
 repeal of, ABx1 7 (Ch. 1, 1978)
 dump truck bodies, AB 3890 (85-86)
 electric vehicle batteries and infrastructure, AB 1304 (09-10), [AB 2675](#) (15-16)
 elevators for physically handicapped, SB 1890 (99-00)
 elimination, SB 1336 (87-88)
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 emus, SB 927 (95-96)
 endangered animal and plants, AB 804 (Ch. 937, 1989), AB 161 (Ch. 771, 1994)
 energy efficient products, AB 150 (09-10)
 clothes washers, AB 769 (13-14), [AB 88](#) (Vetoed, 2015)
 public utility provided appliances, [AB 816](#) (13-14), [AB 88](#) (Vetoed, 2015)
 excise tax on gasoline, AB 2640 (95-96)
 excise taxes on fuels, SB 14 (95-96), SB 1919 (95-96), SB 835 (01-02)

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factory built housing:

partial, AB 198 (Ch. 1002, 1972), AB 1748 (Ch. 1134, 1977)

reinstatement of exemption, SB 1474 (Ch. 1246, 1980)

factory-built school buildings, AB 1051 (Ch. 816, 1989), AB 4029 (Ch. 763, 1990)

farm equipment, AB 3089 (93-94), AB 208 (95-96), AB 138 (97-98), SB 38 (97-98),

SB 818 (99-00), AB 7 (01-02), AB 13 (01-02), AB 426 (Ch. 156, 2001)

repeal of, AB 923 (03-04), AB 1644 (05-06)

feed for zoo animals, SB 1267 (97-98)

feminine hygiene products, [AB 1561](#) (Vetoed, 2016)

fiber animals, AB 1050 (07-08)

film editing services, AB 2253 (87-88)

fire district purchases, AB 2100 (95-96), AB 1894 (97-98), SB 81 (97-98), SB 245 (99-00)

fire equipment, AB 1894 (97-98), AB 1890 (07-08)

fire prevention, AB 3250 (81-82)

firearm fees paid to dealers, SB 591 (97-98)

firearm safety devices, AB 2096 (05-06), AB 2111 (05-06)

fishing boats, AB 2227 (Ch. 1468, 1984), AB 2536 (Ch. 445, 1984), AB 2673 (85-86),

AB 57 (87-88), AB 884 (Ch. 500, 1987), AB 3690 (87-88), AB 4360 (89-90)

fixed price contracts, SB 180 (Ch. 236, 1991), AB 1523 (09-10), AB 2060 (Vetoed, 2010),

AB 780 (11-12)

sales of hot food, AB 588 (71-72)

sales of mobilehomes, AB 1474 (09-10)

floating homes, AB 2409 (Ch. 1467, 1985), AB 2786 (Ch. 308, 1986)

food, ACA 15 (85-86), SCA 19 (85-86):

fast food, AB 2432, (Ch. 930, 1984), AB 1973 (85-86)

hot prepared, sold to air common carriers, AB 2151 (Ch. 156, 1974)

hot prepared, nuts and popcorn, AB 215 (71-72)

prepared, AB 338 (99-00)

sales by motels/hotels, AB 1372 (95-96), AB 3407 (95-96)

sales by non-profit orgn., SB 960 (87-88), SB 1735 (87-88). AB 189 (Ch. 721, 2003)

sales by veterans, AB 3009 (07-08)

sold in marinas, etc., AB 920 (Ch. 1197, 1985)

through vending machine, AB 1324 (87-88), AB 890 (99-00), AB 2824 (99-00),

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1¢, SB 768 (Ch. 458, 1973)

30¢ or less, AB 1053 (79-80)

cold food, AB 2152 (73-74)

food processing, AB 426 (Ch. 156, 2001)

foreign air carriers, SB 395 (Ch. 400, 1979)

fuel and petroleum products sold to common carriers, SB 1694 (87-88),

SB 1942 (Ch. 1227, 1988), AB 2181 (Ch. 85, 1991), SB 145 (91-92), AB 3584 (91-92),

AB 566 (95-96), AB 1800 (97-98), AB 2470 (99-00), AB 2897 (01-02), SB 1510 (01-02),

AB 236 (05-06), SB 998 (05-06), SB 1619 (05-06), SB 98 (07-08), SB 359 (07-08),

AB 81 (11-12)

health insurance for employees, SB 808 (13-14)

fuel and petroleum products sold to ocean common carriers (marine vessels),

AB 4449 (87-88), SB 515 (89-90), AB 3585 (87-88), SB 145 (91-92),

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SB 808 (Ch. 712, 2003), AB 846 (07-08), SB 98 (07-08), SB 1243 (Ch. 293, 2012)

Exemptions, continued

fuel oil used by vessels, AB 928 (81-82), AB 1443 (81-82), AB 4024 (83-84), AB 391(85-86),
 SB 310 (Ch. 1028, 1985), AB 945 (89-90)
 fuel by transportation service entity, AB 120 (Ch. 1120, 1979)
 fuel used to transport biomass, AB 769 (07-08)
 gas, electricity and water, ABx1 13 (83-84), AB 15 (85-86), ACA 42 (85-86)
 gasoline with alcohol (gasohol), SB 1324 (Ch. 1077, 1980), AB 297 (Ch. 35, 1981),
 SB 115 (81-82), SB 692 (83-84), SB 1030 (Ch. 1321, 1983), SB 2332 (83-84),
 SB 80 (85-86), SB 1931 (87-88)
 partial gasohol, SB 1324 (Ch. 1077, 1980)
 gasoline, SB 1783 (85-86), AB 2621 (05-06), AB 186 (09-10), ABx8 6 (Ch. 11, 2010),
 SBx8 6 (09-10)
 "high-priced month," ACA 39 (05-06)
 gasoline and diesel fuel, AB 43 (99-00), AB 1706 (99-00), SB 1777 (99-00),
 ABx2 72 (01-02), AB 37 (01-02), AB 186 (09-10), ABx8 6 (Ch. 11, 2010), SBx8 6 (2010-11)
 geothermal resources, AB 296 (81-82), AB 828 (81-82)
 glucose monitoring devices, SB 2049 (95-96)
 gold medallions, AB 398 (Ch. 1082, 1985)
 government, SB 258 (81-82), AB 1778 (83-84), AB 2117 (85-86), AB 2118 (85-86),
 AB 3610 (85-86), AB 4275 (85-86), AB 4415 (85-86), SB 140 (89-90), SB 1424 (93-94)
 ground control stations, SB 1101 (Ch. 733, 1997)
 guns, firearms, ammunition, and hunting supplies, [SB 890](#) (15-16)
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 Habitat for Humanity, [AB 2518](#) (15-16)
 hay sellers, AB 313 (Ch. 1424, 1985), AB 1443 (Ch. 1083, 1985), SB 718 (Ch. 555, 1995),
 SB 531 (95-96)
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 helicopters, AB 175 (85-86), AB 962 (85-86), AB 1321 (85-86), AB 3868 (85-86)
 holiday from sales tax, AB 944 (99-00), SB 1320 (99-00), AB 1185 (01-02), AB 1199 (01-02),
 AB 548 (05-06), AB 2089 (05-06), AB 1120 (07-08), AB 718 (13-14), [AB 1280](#) (15-16),
 AB 1562 (15-16), [SB 890](#) (15-16), [SB 1210](#) (15-16)
 horses, AB 2679 (87-88)
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 humane societies, as consumers AB 563 (Ch. 361, 1999)
 ice, AB 146 (81-82), AB 1187 (Ch. 1045, 1985), ABx1 7 (91-92)
 incontinence items, AB 5 (99-00), AB 13 (99-00)
 inmate meals, AB 1547 (91-92)
 intangible value, AB 103 (Ch. 887, 1993)
 intercity rail cars, SB 648 (Ch. 1095, 1979)
 Internet orders, AB 2188 (99-00), ACA 28 (99-00), SB 1377 (99-00)

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- interstate shipments, AB 4197 (89-90)
 - exemption limited to destination state's rate, AB 229 (09-10)
 - repeal of, ABx3 28 (07-08), AB 847 (09-10)
- irrigation systems, SB 1974 (99-00)
- Jimmy Doolittle Foundation, museum pieces, [AB 724](#) (Vetoed, 2016)
- laser power beaming equipment, AB 269 (99-00)
- Los Angeles Metropolitan Transit District, small businesses, [AB 755](#) (15-16)
- LPG (liquid petroleum gas), AB 2203 (83-84), AB 2117 (85-86), AB 2118 (85-86),
 - AB 2562 (85-86), AB 1019 (97-98), AB 214 (99-00), AB 1788 (99-00), AB 1198 (01-02)
 - food and/or fiber processors, AB 3361 (85-86), AB 581 (87-88),
 - AB 426 (Ch. 156, 2001)
 - residential use, AB 871 (75-76), AB 426, Ch. 156, 2001)
 - repeal of, AB 923 (03-04)
 - used in pollution control systems, AB 2709 (73-74)
- leases:
 - artwork, AB 2533 (Ch. 281, 2006)
 - resource conservation districts, AB 2335 (71-72)
 - sale-leaseback of public transportation vehicles, AB 984 (Ch. 592, 2001)
 - under \$20, SB 1405 (Ch. 1383, 1978)
 - US Government, SB 243 (Ch. 125, 1979), AB 3007 (73-74)
 - vessels and aircraft, AB 4667 (87-88)
- libraries, AB 359 (85-86)
- library photocopies, AB 2227 (Ch. 1468, 1984)
- library purchases of newspapers and periodicals, AB 440 (1987), AB 2273 (1991-92),
 - AB 2364 (1991-92), SB 767 (95-96)
- lifts, wheelchair, AB 2655 (99-00), SB 1890 (99-00)
- lightbulbs, ABx2 52 (01-02)
- livestock used for breeding, AB 2294 (85-86), AB 4219 (85-86)
- local government purchases, AB 1087 (1975-76)
 - first responder vehicles and equipment, [SB 1367](#) (13-14), [SB 120](#) (15-16)
- local taxes, AB 562 (87-88)
- local taxes for marine vessels, AB 1438 (87-88)
- Los Angeles County MTA transit vehicles, SB 677 (99-00)
- low-emission vehicles, AB 234 (87-88), SB 1006 (Ch. 990, 1989), AB 911 (89-90),
 - AB 2419 (91-92), SB 100 (93-94), SB 1838 (93-94), AB 2085 (97-98), SB 1096 (97-98),
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 - infrastructure, [AB 2673](#) (15-16), [AB 2675](#) (15-16)
- mailing lists, AB 2081 (Ch. 498, 1993)
- mandatory tips, SB 107 (09-10)
- manufacturing equipment, AB 1313 (93-94), AB 2230 (93-94), AB 2311 (93-94),
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 - SBx6 8 (09-10), AB 218 (11-12), AB 303 (11-12), AB 979 (11-12), AB 1057 (11-12),
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 - SB 412 (13-14)
 - advanced manufacturing, SB 1128 (Ch. 677, 2012)
 - aerospace part and production manufacturing, SB 412 (13-14), SB 998 (13-14)
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- automobile manufacturer, AB 394 (09-10), ABx4 31 (2009-10)
- biodiesel manufacturers, SB 74 (07-08)
- biomass energy production facilities, AB 204 (11-12)
- biopharmaceutical and biotechnology activities, SB 855 (97-98), SB 116 (11-12), SB 686 (11-12)
- biotechnology, AB 93 (Ch. 69, 2013), AB 486 (13-14), AB 653 (13-14), SB 90 (Ch. 70, 2013)
- clarification of Section 6902.2, SB 1064 (Ch. 606, 2003)
- construction of renewable energy facilities, AB 1376 (11-12)
- extension of, AB 278 (01-02), AB 122 (03-04), AB 651 (03-04), AB 1665 (03-04), AB 1674 (03-04), SB 47 (03-04), SB 137 (03-04), SBx1 2 (03-04)
- insourcing and reshoring, [AB 1090](#) (15-16)
- leased property, AB 397 (95-96), AB 2795 (95-96), AB 3312 (95-96), SB 38 (Ch. 954, 1996), SB 681 (95-96), SB 1731 (95-96)
- offset against tax liability, AB 2595 (05-06)
- pharmaceutical manufacturers, AB 2077 (99-00), SB 1291 (05-06)
- power generators, AB 1270 (03-04), AB 1998 (03-04), AB 2076 (03-04)
- processing defined, AB 397 (95-96), AB 3312 (95-96), SB 38 (Ch. 954, 1996), SB 681 (95-96), SB 1731 (95-96)
- qualified persons in high unemployment areas, [AB 922](#) (15-16)
- refunds for ITC credit, SB 531 (95-96), AB 2640 (95-96), AB 1976 (97-98), AB 2502 (05-06), SB 1291 (05-06), SB 1643 (05-06)
- reinstatement of exemption, AB 1998 (03-04), AB 2070 (03-04), AB 2076 (03-04), AB 2484 (03-04), AB 2991 (03-04), SB 1295 (03-04), SB 1554 (03-04), AB 80 (05-06), AB 344 (05-06), AB 845 (05-06), AB 2218 (05-06), AB 1580 (05-06), SB 552 (05-06), SB 631 (05-06), SB 1643 (05-06), AB 1152 (07-08), AB 1206 (07-08), AB 1681 (07-08), AB 810 (09-10), AB 829 (09-10), SB 699 (09-10), AB 1719 (09-10), AB 1812 (09-10), SB 1053 (09-10), SB 1239 (09-10), SBx6 8 (09-10), AB 303 (11-12), AB 218 (11-12), AB 979 (11-12), AB 1057 (11-12), ABx1 40 (11-12), SB 116 (11-12), SB 395 (11-12)
- renewable power generation facilities, SB 686 (11-12), AB 653 (13-14)
- reshoring and insourcing, [AB 1090](#) (15-16)
- semiconductors, SB 1291 (05-06)
- software publishers, AB 2218 (05-06), SB 1291 (05-06), AB 1152 (07-08), AB 1206 (07-08), SB 359 (07-08), AB 810 (09-10), AB 218 (11-12), AB 979 (11-12), SB 116 (11-12), SB 395 (11-12), AB 486 (13-14), AB 653, 13-14), SB 376 (13-14)
- solar photovoltaic panels manufacturer, AB 546 (09-10)
- sustainable investments in manufacturing, SB 699 (09-10), AB 810 (09-10)
- unmanned aerial vehicle manufacturing, AB 1326 (13-14) SB 998 (13-14), AB 1997 (13-14)
- March Field Museum Foundation, AB 1233 (91-92)
- marijuana for terminally ill patients, [AB 821](#) (15-16)
- marine fuel oil, AB 945 (87-88)
- mass commuting vehicles, AB 2504 (Ch. 1511, 1984)
- master software recordings, AB 269 (87-88)
- master tapes and records, SB 512 (Ch. 1116, 1975), AB 2871 (Ch. 951, 1982), AB 681 (Ch. 1530, 1982)
- meals:
 - childrens athletic events, AB 4394 (73-74)
 - foster homes, SB 69 (71-72)
 - in alcohol recovery facility, AB 538 (Ch. 278, 1987)
 - meals on wheels, SB 311 (Ch. 240, 1995)
 - mentally retarded individuals, AB 3725 (73-74)
 - nonprofit veterans organizations, SB 1297 (01-02), AB 189 (Ch. 721, 2003)
 - provided to inmates, AB 1462 (85-86), AB 1547 (91-92)

Exemptions, meals, continued

- provided to low-income elderly, AB 2335 (71-72)
- residents over 62 years, AB 1497 (Ch. 1048, 1979)
- river rafters, AB 4270 (85-86)
- served at condos with common kitchens, SB 1259 (Ch. 645, 1980)
- served in drug recovery facility, SB 990 (89-90)
- served by PTA's, AB 3782 (73-74)
- sold to AIDS patients, SB 1021 (89-90)
- medical devices, ACA 15 (85-86), SCA 19 (85-86):
 - alert tags, SB 1493 (Ch. 878, 1978)
 - artificial eyes, SB 588 (Ch. 1245, 1977)
 - auditory devices, AB 1404 (81-82), SB 443 (81-82), AB 2306 (Ch. 1576, 1984)
 - bronchodilators, AB 523 (01-02)
 - contraceptives, SB 189 (83-84)
 - crutches, canes, walkers, SB 588 (Ch. 1245, 1977)
 - dentures, SB 1608 (81-82)
 - diabetic equipment, SB 877 (83-84), AB 249 (Vetoed, 2001), AB 1916 (Vetoed, 2002), AB 857 (07-08)
 - hearing aids, AB 1008 (1975-76)
 - hemodialysis products (unprescribed), SB 637 (71-72)
 - orthodontic devices, SB 103 (Ch. 229, 1978)
 - orthotic devices, SB 588 (Ch. 1245, 1977)
 - orthopedic shoes, AB 321 (85-86)
 - oxygen delivery systems, SB 118 (Ch. 1423, 1982), SB 2004 (Ch. 1450, 1984)
 - oxygen prescribed by a physician, AB 1116 (71-72)
 - prosthetic devices, etc., SB 588 (Ch. 1245, 1977), SB 103 (Ch. 229, 1978), AB 3410 (81-82)
 - syringes, AB 681 (Ch. 1530, 1982)
 - wheelchair lifts, AB 2655 (99-00)
 - wheelchairs, SB 588 (Ch. 1245, 1977)
 - xray films, SB 1252 (Ch. 301, 1982), AB 3968 (83-84)
- medical equipment, AB 2550 (91-92)
- medicated drinking water, AB 694 (Ch. 620, 1995)
- medication for food animals, AB 2944 (95-96), SB 38 (Ch. 954, 1996)
- medicines,
 - over-the-counter, AB 5 (99-00), AB 13 (99-00), AB 2713 (99-00), AB 1073 (03-04)
 - pet, SB 688 (13-14)
 - sales to outpatient clinics, AB 646 (Ch. 706, 2001)
- membership fees, consumer cooperatives, AB 2314 (Ch. 406, 1982)
- military thrift store, AB 1919 (07-08), SB 1450 (07-08), SB 765 (Ch. 615, 2009)
- mobilehomes, AB 3357 (81-82), SB 458 (81-82), AB 113 (85-86):
 - improvements, AB 1077 (83-84)
 - sales and use tax rate increase, AB 1474 (09-10)
 - taxable percentage, AB 1737 (99-00), SB 175 (01-02)
- mobilehomes sold to nonprofit orgs., AB 4143 (87-88)
- monetized bullion: AB 711 (Ch. 1019, 1973), AB 474 (1975-76)
 - inflation factor adjustment bulk sales threshold calculation date change, AB 843 (Ch. 184, 2012), AB 2323 (11-12), AB 2688 (11-12)
 - repeal of, ABx1 7 (Ch. 1, 1978), AB 66 (Ch. 1150, 1979)
 - sellers defined, AB 2232 (Ch. 849, 1980)

Exemptions, continued

motion pictures, AB 2609 (Ch. 915, 1987), SBx1 1 (91-92), SB 29 (91-92), SB 145 (91-92)
 income tax credit claim for refund, AB 777 (05-06), SB 58 (05-06), SB 359 (07-08),
 SB 740 (07-08), SB 1167 (11-12), AB 1839 (Ch. 413, 2014)
 production services, AB 1062 (97-98)
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 Regulation 1529, SR 37 (85-86)
 sound and music editing, AB 2502 (83-84), SB 1343 (85-86)
 motor vehicle fuel, ABx1 2 (09-10), ABx8 6 (Ch. 11, 2010), SB 70 (Ch. 9, 2010)
 motor vehicles, AB 401 (87-88)
 museums, SB 1293 (Ch. 1168, 1982), AB 759 (99-00), AB 2533 (Ch. 281, 2006)
 Museum of Flying pieces, AB 2475 (Vetoed, 2000)
 Navy-Marine Corps Relief Society, thrift stores, SB 765 (Ch. 615, 2009), AB 163 (Ch. 72, 2013)
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BOE -	Board of Equalization
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DMV -	Department of Motor Vehicles
DTSC -	Department of Toxic Substances Control
EDD -	Employment Development Department
FTB -	Franchise Tax Board
HR -	House Resolution
IRS -	Internal Revenue Service
IFTA -	International Fuel Tax Agreement
LPG -	Liquefied Petroleum Gas
MTBE -	Methyl Tertiary-Butyl Ether
MTC -	Multistate Tax Compact / Commission
OAL -	Office of Administrative Law
O/S -	Out-of-State
PERS -	Public Employees' Retirement System
Res. -	Resolution
SB -	Senate Bill
SCA -	Senate Constitutional Amendment
SCR -	Senate Concurrent Resolution
SJR -	Senate Joint Resolution
SR -	Senate Resolution
Stats. -	Statutes