

Amend Section 42886.1 of the Public Resources Code to clarify that references to “board” means “State Board of Equalization.”

Source: Legislative Division

Under existing law, Section 42886.1 of the Public Resources Code provides the Board with statutory authority to require returns and payment of the California tire fee on an annual basis. In addition, Section 42886.1 requires that the return be filed with the Board for the preceding designated yearly period on or before the 15th day of the month following each designated yearly period.

Effective January 1, 2000, Section 42886.1 was amended by Senate Bill 1231 (Ch. 941, 1999), a Board of Equalization sponsored measure to, among other things, provide it with the authority to require tire recycling feepayers to report and pay their fees on other than, but not sooner than, a quarterly basis. However, the references throughout Section 42886.1 to “board” do not refer to the Board of Equalization. “Board” is defined in the Section 40110 of the Public Resources Code to mean the California Integrated Waste Management Board (CIWMB). Accordingly, SB 1231 inadvertently provides the CIWMB, rather than the Board of Equalization, with the statutory authority to require returns and payment of the tire recycling fee on an annual basis.

This proposal would simply clarify that the Board of Equalization, rather than the CIWMB, has the authority to require returns and payment of the tire recycling fee on other than, but not sooner than, a quarterly basis.

Section 42886.1 of the Public Resources Code is amended to read:

42886.1. (a) The ~~board~~ State Board of Equalization if it deems it necessary in order to ensure payment to or facilitate the collection by the state of the amount of fees, may require returns and payment of the amount of fees for a yearly period.

(b) On or before the 15th day of the month following each designated yearly period, a return for the preceding designated yearly period shall be filed with the ~~board~~ State Board of Equalization in the form as the ~~board~~ State Board of Equalization may prescribe.