

LEGISLATIVE HISTORY INDEX

1981 - 2016

Legislative Section

October 2016

STATE BOARD OF EQUALIZATION

Table of Contents

ADMINISTRATION	1
ALCOHOLIC BEVERAGE TAX.....	8
BOARD OF CONTROL	9
BOARD OF EQUALIZATION	9
BRADLEY-BURNS UNIFORM LOCAL SALES AND USE TAX.....	10
CALIFORNIA TIRE FEE	12
CIGARETTE AND TOBACCO PRODUCTS.....	12
COLLECTIONS	17
DIESEL FUEL.....	18
ELECTRONIC FUNDS TRANSFERS.....	19
EMERGENCY TELEPHONE	19
ENERGY RESOURCES SURCHARGE	20
eWASTE FEE.....	21
FIRE PREVENTION FEE.....	21
HAZARDOUS WASTE	22
INCOME TAX.....	26
INSURANCE TAX.....	26
INTEGRATED WASTE MANAGEMENT FEE	28
MARIJUANA.....	29
MISCELLANEOUS	29
MISCELLANEOUS SPECIAL TAXES.....	31
MOTOR VEHICLE FUEL	35
NATURAL GAS SURCHARGE	37
OCCUPATIONAL LEAD POISONING FEE	37
OIL RECYCLING FEE	37
OIL SEVERANCE TAX.....	37
OIL SPILL FEE	37
PROPERTY TAX	38
SALES AND USE TAX.....	62
TRANSACTIONS AND USE TAX.....	91
UNDERGROUND STORAGE TANKS.....	95
USE FUEL	96
LEGEND	98

LEGISLATIVE HISTORY (1981-2016)

ADMINISTRATION

Abatement of interest, AB 821 (Ch. 612, 1998), AB 1123 (Ch. 251, 2001), AB 1901 (07-08), AB 693 (09-10), [AB 2201](#) (Ch. 264, 2016)
bankruptcy proceeding, AB 1881 (07-08)
Acceptance of documents from private delivery services, AB 821 (Ch. 612, 1998)
Access to government information, SCA 1 (03-04)
Actions: dismissal of, SB 1366 (Ch. 1705, 1984)
Accounts receivable report, AB 2591 (Ch. 506, 2006)
Accounts receivable, sales of, SB 1838 (Ch. 1224, 1994), AB 255 (95-96), AB 3118 (95-96)
Accounts receivable discharge threshold, SBx4 16 (Ch. 23, 2009)
Administrative adjudication and rulemaking proceedings of state agencies, SB 523 (95-96)
Administrative Procedures Act - AB 1821 (85-86), ACA 35 (97-98), AB 1822 (Ch. 1060, 2000)
Advisory Interpretations and Consent Regulation - AB 486 (99-00)
Small Business Reform Act – AB 505 (Ch. 1059, 2000)
Affirmative action: using data from colleges, AB 3927 (87-88), AB 3825 (91-92)
Amnesty, AB 2635 (97-98) Attorney fees, AB 2579 (89-90), AB 3503 (89-90), AB 2114 (03-04), AB 2203 (03-04), SB 1100 (Ch. 226, 2004), [AB 2692](#) (15-16)
Arbitration in lieu of court, SB 275 (Ch. 46, 1979)
Attorney General; legal services, SB 1452 (93-94), AB 471 (09-10)
Audit information retrieval system, AB 2945 (87-88)
Audits
extrinsic methods prohibition, AB 2453 (79-80)
service stations, SB 1444 (Ch. 1055, 1980)
Ballot pamphlets, AB 1590 (91-92)
Benefits for supervisors, AB 4664 (87-88)
BOE building, SB 2249 (87-88), SB 1864 (91-92), AB 151 (Vetoed, 2010), AB 1143 (11-12), AB 1656 (Ch. 451, 2014)
headquarters window repair appropriation, AB 1172 (05-06)
lease-purchase of headquarters building, SB 1864 (91-92)
Board of Control, elimination of review by, AB 3069 (Ch. 726, 1994), SB 718 (Ch. 555, 1995)
Board Members,
behested payments, [AB 1828](#) (15-16)
conflict of interest, AB 44 (85-86), AB 3024 (85-86), SB 1129 (87-88), SB 438 (89-90), SB 1738 (Ch. 84, 1990), SB 1739 (89-90), AB 361 (91-92), SB 80 (91-92), SB 1806 (91-92), SB 139 (93-94), SB 548 (03-04), SCA 17 (05-06), [AB 1828](#) (15-16), [SB 816](#) (15-16)
contributions, [AB 1828](#) (15-16), [SB 816](#) (15-16)
decisions, publication of, AB 1655 (05-06), AB 2323 (Ch. 788, 2012)
Department of Motor Vehicles confidential home address, AB 923 (09-10)
outside income, SCA 17 (05-06)
participation in the personnel process, AB 1029 (05-06), AB 1655 (05-06)
Browsing, SB 1383 (Ch. 623, 1998)
Burden of Proof, AB 1631 (97-98), SB 1425 (97-98), SB 1478 (97-98), AB 436 (99-00), AB 572 (99-00), SB 1222 (99-00), SB 633 (05-06), AB 1600 (07-08), AB 2727 (07-08), AB 1387 (09-10), AB 2195 (Ch. 168, 2010), AB 1006 (11-12)
Business coding system, AB 2945 (87-88)
Business licensing center, AB 2659 (09-10), SB 980 (09-10), AB 569 (11-12)
Census notification, AB 933 (89-90)
Certified Public Accountant requirements, AB 585 (Ch. 704, 2001), SB 133 (Ch. 718, 2001)

Child care compensation, SB 2218 (89-90)
 Child support assistance, AB 257 (Ch. 481, 1995)
 Collection Fee, SBx4 16 (Ch. 23, 2009)
 Confidentiality:
 employee DMV info. - SB 1607 (91-92)
 federally authorized tax practitioner/tax advice, AB 1016 (Ch. 438, 2000),
 AB 129 (Ch. 411, 2009)
 personal information - AB 1168 (91-92)
 Consolidation:
 abolishment of BOE - SB 1727 (95-96)
 abolishment of Controller - SCA 33 (95-96)
 Board of Tax Appeals - SB 1685, SB 23 & SCA 25 (91-92), AB 3820 (93-94),
 AB 2794 (95-96), ACA 49 (95-96), SB 1727 (95-96), SCA 29 (95-96), SCA 39 (95-96),
 AB 2472 (03-04), SB 1424 (03-04)
 California Tax Commission, ACA 13 (01-02), ACA 22 (03-04), ACA 14 (05-06),
 SCA 9 (05-06)
 CA State Tax Authority - SB 1727 (95-96), SCA 29 (95-96)
 California Tax Court - AB 2472 (03-04), SB 1424 (03-04)
 Cashiering function, with FTB & EDD - AB 3181 (85-86), AB 986 (Ch. 569, 2003)
 Dept. of Revenue - SB 1533 (91-92), SB 874, SCA 5 (93-94), SB 1829 (93-94),
 SB 2137 (93-94), AB 2794 (95-96)
 FTB into BOE - AB 3338 (91-92), AB 15 (93-94), AB 1026 (93-94), AB 2267 (93-94),
 ACA 13 (01-02), ACA 22 (03-04), AB 2000 (03-04), AB 1026 (05-06), AB 1615 (05-06),
 SB 216 (05-06), AB 2016 (05-06), SB 274 (07-08), SB 1133 (09-10), AB 77 (11-12)
 study, SB 1235 (93-94), AB 986 (Ch. 569, 2003), SB 1554 (11-12)
 virtual consolidation of BOE, FTB and EDD - SB 1326 (11-12), AB 833 (13-14), AB 1842 (13-14)
 [SB 582](#) (Vetoed, 2013), [AB 814](#) (15-16)
 Contingency fee prohibition, SB 342 (11-12)
 Contracting requirements - SB 85 (Ch. 3, 1981), SB 982 (Ch. 91, 1982),
 AB 1578 (Ch. 410, 1985), SB 1703 (89-90), AB 835 (Ch. 1030, 1998),
 AB 2275 (Ch. 916, 1998), AB 574 (Ch. 972, 1999); SB 1045 (Ch. 1165, 2002)
 Controller:
 abolish, ACA 47 (95-96), SCA 33 (95-96)
 Deputy, AB 3355 (Ch. 828, 1982)
 Franchise Tax Board responsibilities, AB 831 (99-00)
 insurance tax responsibilities, AB 2696 (85-86)
 late state agency financial reports, AB 733 (Ch. 805, 1981)
 Computer records:
 electronic monitoring policies & practices, SB 1016 (Vetoed, 1999), SB 1822 (Vetoed, 2000),
 SB 147 (Vetoed, 2001)
 County fiscal distress, AB 442 (91-92)
 Credit cards, payment by, SB 603 (Ch. 203, 1999), SB 1007 (Ch. 427, 2001),
 SB 1801 (03-04), SB 860 (05-06)
 Customer Services, State Agencies, AB 652 (93-94), AB 865 (07-08)
 Decisions of the BOE, publication of, AB 2323 (Ch. 788, 2012)
 Definition of "tax", SCA 5 (07-08)
 Demonstration projects, AB 1399 (Ch. 357, 1999)
 Department of Consumer Affairs, SB 2031 (Ch. 1136, 1996)
 Department of Industrial Relations: information sharing, AB 3079 (Ch. 306, 2008)
 Department of Information Technology:
 reorganization, SB 843 (99-00)

Department of Motor Vehicles, confidential home address:
 Board of Equalization investigators, AB 592 (09-10)
 Board Members, AB 923 (09-10)
 Disaster recovery planning, AB 541 (Ch. 1380, 1990)
 Discrimination, SB 654 (Ch. 99, 1998)
 Domestic Partners, AB 205 (Ch. 421, 2003), SB 105 (Ch. 426, 2007)
 Dynamic feedback model, AB 3602 (93-94)
 Economic Impact Reports, AB 227 (Ch. 1080, 1983)
 Electronic Funds Transfer Task Force, AB 2098 (Ch. 818, 2006)
 Electronic devices, search warrant, SB 1121 (Ch. 541, 2016)
 Emergency response teams, AB 779 (89-90)
 Employment Development Department information, AB 2433 (Ch. 139, 2010),
 AB 2676 (Vetoed, 2010), SB 1495 (09-10), AB 1307 (Ch. 734, 2011)
 Employment Development Zones, AB 3408 (81-82)
 English as Official State Language, AB 2183 (95-96)
 Engraved photographs from DMV for investigators, SB 1843 (01-02); AB 71 (Ch. 890, 2003)
 Establishment of Task Forces/Work Groups:
 California Business Registry Task Force, AB 2507 (93-94)
 extension of sunset date, SB 319 (Ch. 306, 1999), AB 3020 (Ch. 685, 2004)
 Joint Enforcement Strike Force on Underground Economy, SB 1490 (93-94)
 Unlicensed Automobile Dismantlers Work Group, [AB 1858](#) (Ch. 449, 2016)
 independent chief policy adviser, [AB 1508](#) (15-16)
 Evaluation of employees:
 performance, AB 3321 (81-82)
 prohibitions, SB 104 (Ch. 402, 1991)
 Examinations,
 reports and validations, SB 1161 (01-02)
 veterans points, AB 412 (93-94)
 Exempt employee salaries, AB 2477 (Ch. 1044, 2002)
 Ex Parte communications, SB 523 (94-95), SB 1520 (97-98), AB 1026 (05-06)
 Expenditures, report on, AB 2106 (03-04), AB 168 (05-06), AB 735 (05-06), SB 577 (05-06),
 AB 1809 (Ch. 49, 2006), AB 1933 (05-06), AB 831 (07-08)
 Extended hours, AB 2757 (89-90), AB 2644 (91-92)
 Fair Competition Practices Act, AB 1690 (85-86)
 Fines and Penalties:
 Governmental Cost Fund transferred into the General Fund, AB 1253 (93-94)
 Forms:
 affidavit for exempt trucks, etc., AB 1393 (Ch. 1152, 1985)
 public use, SB 1499 (Ch. 1118, 1982), SB 2048 (83-84), AB 875 (Ch. 1263, 1985)
 Furlough exemption, AB 2008 (Vetoed, 2010), AB 1215 (De La Torre), SBx8 29 (Vetoed, 2010)
 GANN limit, AB 1626 (83-84)
 Geographic Information, AB 3431 (95-96)
 Hispanic representation in work force, ACR 145 (Res. Ch. 144, 1988)
 Honoraria, SB 1737 (89-90)
 Index of fees, license fees, fines, and penalties, AB 3413 (93-94)
 Information Practices Act, SB 1849 (Ch. 604, 1982), SB 626 (Ch. 595, 1985)
 Information sharing, ACR 36 (Res. Ch. 76, 1983), AB 1041 (Vetoed, 1997),
 SB 1102 (Ch. 620, 1997), AB 3079 (Ch. 306, 2008), AB 2433 (Ch. 139)
 AB 2676 (Vetoed, 2010), SB 1495 (09-10)
 Information Technology Management Act, SB 843 (99-00)
 Initiatives, AB 262 (91-92), AB 1292 (91-92), ACA 16 (91-92), ACR 13 (Res. Ch. 120, 1991)

Installment payment agreements, AB 821 (Ch. 612, 1998)
 offers in compromise, AB 2047 (Ch. 222, 2008)
 Intellectual Property – SB 875 (99-00)
 Internal auditors, AB 2389 (85-86)
 IRS Restructure and Reform Act, AB 572 (99-00)
 Internet, AB 2547 (93-94):
 complaint form, AB 206 (Ch. 416, 1997)
 contribution disclosures, [AB 1828](#) (15-16)
 legislative information, AB 1624 (Ch. 1235, 1993)
 meeting notices, SB 445 (01-02), AB 1752 (Ch. 156, 2002)
 personal information, SB 1386 (Ch. 429, 1998)
 public meeting information, AB 1752 (Ch. 156, 2002), AB 3035 (Ch. 300, 2002)
 state agencies:
 Government Modernization, Efficiency, Accountability & Transparency Act
 SB 796 (Ch. 686, 2005),
 information provided in electronic format be made accessible for a minimum of three years,
 SB 503 (05-06),
 list of reports and studies, AB 1759 (Vetoed, 2000),
 meeting notices, AB 1234 (Ch. 393, 1999), SB 445 (01-02), AB 1752 (Ch. 156, 2002),
 websites: non-English information, AB 805 (01-02)
 written guidelines for accessing public records SB 503 (05-06)
 Internet Review Commission, SB 1384 (95-96)
 Interstate organization membership, prohibit expending funds for, AB 3334 (91-92)
 Judgements; enforcement of, AB 798 (Ch. 497, 1982)
 Judicial determination, AB 1234 (Ch. 393, 1999)
 Judicial review, SB 209 (97-98), SB 261 (97-98)
 Labor Judgement Offsets Sales and Use Tax Refunds, AB 417 (93-94)
 Leave of absence, AB 2874 (81-82):
 national emergency; military reserve SB 1365 (Ch. 157, 1998)
 Limited peace officer status, AB 1666 (01-02), SB 1702 (01-01), SB 1843 (01-02),
 AB 71 (Ch. 890, 2003), AB 1749 (Ch. 501, 2006)
 Lunch time hours, AB 3167 (Ch. 1506, 1990)
 Mailing Lists, privacy, AB 1965 (Ch. 962, 2000)
 Manager/Supervisor Salary Increase, SB 393 (87-88), SB 477 (Vetoed, 1999),
 AB 1035 (01-02)
 Memorandum of Understanding; expenditure of funds, AB 528 (Ch. 88, 1998)
 Minority and women business enterprises, AB 2318 (91-92), AB 2335 (91-92),
 AB 3301 (91-92), AB 3341 (91-92)
 Multistate Tax Commission, BOE withdrawal, AB 753 (99-00)
 repeal of, AB 1475 (2011-12), SB 1015 (Ch. 37, 2012)
 Multistate Tax Compact vs. Council of State Governments, AB 1304 (Ch. 93, 1974)
 Nomination by Convention, SB 1401 (87-88)
 Office of Administrative Law:
 appeal, AB 1931 (81-82)
 authority, ACA 72 (81-82)
 BOE legal rulings excluded, AB 227 (Ch. 1080, 1983)
 BOE rules excluded, AB 266 (Ch. 542, 1985)
 creation of, AB 1111 (Ch. 567, 1979)
 economic impact statements, AB 41 (81-82), SB 616 (Ch. 1212, 1983)
 effectiveness: demonstrated, AB 1864 (Ch. 1359, 1982)
 estimates, cost & savings, AB 1930 (Ch. 295, 1982)
 forms, SB 1499 (Ch. 1118, 1982)
 guidelines and policies, AB 1013 (Ch. 61, 1982)

Office of Administrative Law, continued
 major regulation, SB 617 (Ch. 496, 2011)
 outreach program for sales and use tax, AB 2945 (87-88)
 public hearing, AB 1181 (81-82)
 regulations, AB 1014 (Ch. 865, 1981), AB 1745 (81-82), AB 1718 (Ch. 874, 1983),
 AB 1806 (85-86), AB 2028 (Ch. 1044, 1985), SB 617 (Ch. 496, 11-12)
 regulatory flexibility analysis, AB 2355 (81-82)
 review, AB 1064 (83-84), SB 1896 (Ch. 1115, 1984), AB 1806 (85-86), AB 2026 (85-86),
 AB 2027 (85-86)
 rulemaking calendar, AB 3337 (Ch. 1211, 1982), AB 2024 (85-86), AB 2097 (85-86)
 small business impact statements, AB 2305 (Ch. 1083, 1982), AB 990 (Ch. 1444, 1984)
 standardized regulatory impact analysis, SB 617 (Ch. 496, 2011)
 statute; author notification, SB 991 (Ch. 827, 1981)

Office of State Auditors, AB 2310 (83-84)

Open meetings law, SB 1458 (89-90), SB 1803 (Vetoed, 1996); SCA 1 (03-04)
 Bagley-Keene Open Meeting Act, SB 95 (Ch. 949, 1997), AB 1234 (Ch. 393, 1999),
 SB 234 (05-06)

Parity in workforce, ACR 145 (Res. Ch. 144, 1988)

PERS, part-time employees, AB 1501 (93-94)

Personal holiday credit; Native American Day, AB 1953 (Ch. 637, 1998)

Personal Services Contracts – AB 688 (99-00)

Political Reform Act of 1974, SB 1737 (Ch. 1080, 1998)

Private collection agency contracts, SB 1306 (09-10)

Professionals in Public Service Pilot Program, [AB 582](#) (15-16)

Public Access to Records, SB 1848 (87-88), SB 1849 (87-88), AB 179 (Vetoed, 1997),
 AB 1014 (Ch. 355, 2001), SCA 7 (01-02), SB 503 (05-06), SB 796 (Ch. 686, 2005),
 AB 721 (07-08)

Public contract code, AB 621 (Ch. 306, 1981)

Public employees, SB 344 (91-92)
 demonstration projects, AB 1399 (Ch. 357, 1999)
 disclosure of information, AB 1916 (Ch. 353, 1986)
 Employee Assistance Program, AB 1901 (Ch. 385, 1986), SB 922 (Ch. 1113, 1986),
 AB 738 (Ch. 770, 1999)
 health care, SB 514 (Ch. 743, 1999)
 parking, SB 1361 (83-84)
 PERS: retirement: 2% @ 55, SB 400 (Ch. 555, 1999)
 recruitment, SB 1045 (01-02)
 salary increases for managers, SB 1504 (85-86)
 sick leave, AB 109 (Ch. 164, 1999)
 video display operators, SB 2509 (85-86)
 Whistleblower Protection Act, SB 951 (Ch. 673, 1999), AB 1412 (Ch. 156, 1999)

Public Records, AB 659 (93-94); SB 2174 (Ch. 1049, 1998); SCA 1 (03-04)
 electronic format, SB 1065 (Vetoed, 1999), AB 1099 (Ch. 843, 1999), AB 700 (01-02),
 SB 1386 (01-02), AB 2927 (vetoed, 2006), AB 721 (07-08)

Public Records Act - SB 48 (Vetoed, 1999), AB 2799 (Ch. 982, 2000), SB 2027 (99-00),
 AB 1014 (Ch. 355, 2001); AB 822 (Vetoed, 2002)
 response letter, AB 1707 (15-16)

Public use forms, AB 876 (Ch. 1263, 1985)

Reapportionment, ABx1 3 (81-82), AB 21 (83-84), ABx1 2 (Ch. 6, 1983), SCA 18 (03-04)

Records:

accessible for public inspection, SB 143 (Ch. 620, 1998), AB 1014 (Ch. 355, 2001)
 BOE, AB 1043 (91-92)
 confidential information, AB 2019 (89-90)
 expunging, SB 112 (94-95)
 income tax preparers, AB 2893 (Ch. 252, 2000)
 Internet requesting form, AB 2927 (Vetoed, 2006)
 workers compensation; privacy, SB 1430 (Ch. 624, 1998)

Recruitment, SB 1045 (Ch. 1165, 2002)

Registered Domestic Partners, AB 205 (Ch. 421, 2003), SB 105 (Ch. 426, 2007)

Registered warrants, AB 1506 (Vetoed, 2010), AB 1044 (Vetoed, 2011), SB 11 (11-12),
 SB 120 (11-12)

Regulations:

cost estimates required by state agencies, SB 942 (09-10)
 defined, AB 227 (Ch. 1080, 1983)
 Department of Finance review, AB 2529 (09-10)
 digital property, ABx3 22 (07-08), AB 1956 (07-08)
 effective dates, SB 1099 (Ch. 295, 2012)
 in general, SB 1503 (91-92)
 legal ruling, AB 227 (Ch. 1080, 1983)
 legislative approval, AB 64 (93-94), SB 1838 (99-00)
 major regulation, SB 617 (Ch. 496, 2011)
 moratorium on adoption, AB 633 (93-94)
 OAL approval or disapproval time, AB 2061 (Ch. 794, 1991)
 repeal of, AB 2732 (87-88), SB 1754 (87-88), AB 855 (Ch. 1170, 1989),
 SB 327 (Ch. 899, 1990), SCA 6 (1991), SB 1893 (1992)
 review for revision, AB 2945 (87-88) appeals AB 2486 (91-92), [AB 12](#) (15-16)
 small business impact statement, SB 356 (09-10), AB 1033 (Ch. 346, 2016)
 standardized regulatory impact analysis, SB 617 (Ch. 496, 11-12)

Release of personal information, notification AB 2674 (91-92)

Reports to Legislature,

confidential information, AB 193 (89-90):
 digital property, ABx3 22 (07-08), AB 1956 (07-08)
 electronic filing, SB 1641 (Vetoed, 2008), AB 1585 (Ch. 7, 2010)
 elimination of, AB 2824 (Ch. 710, 1992), AB 2874 (Ch. 711, 1992), AB 3564 (91-92),
 AB 116, (Ch. 970, 1996)
 executive director's signature, AB 2404 (Vetoed, 2006), AB 1135 (Vetoed, 2007)
 expenditures, AB 2106 (03-04), AB 168 (05-06), AB 735 (05-06), SB 577 (05-06),
 AB 1809 (Ch. 49, 2006), AB 1933 (05-06), AB 831 (07-08), AB 2638 (Vetoed, 2012)
 graphic artists' tax liabilities, SB 331 (Ch. 455, 1999)
 new reports, required repeal date, AB 1585 (Ch. 7, 2010)
 revenue impact, AB 803 (89-90)
 salary increase for employees, SB 91 (Ch. 192, 1979)
 sales tax on services revenue vitality, AB 1963 (Vetoed, 2012), [SB 8](#) (15-16)
 study impact of relaxing alcohol beverage laws, SB 1110 (Ch. 1042, 1977)
 summary of actions on new legislation, SB 1082 (Ch. 1213, 1978)

Retirement:

death benefits, AB 99 (Ch. 801, 1999)
 early, SB 307 (Ch. 680, 1982), AB 599 (91-92), AB 1470 (93-94), SB 522 (Ch. 307, 1999),
 AB 593 (Ch. 1023, 2002)
 PERS: 2% @ 55, SB 400 (Ch. 555, 1999), AB 189 (Vetoed, 2001)
 25 (+) years, AB 1528 (Ch. 272, 1999)

Ridesharing, SB 2723 (87-88)

Rule of 3 ranks, supervisory classes, AB 2734 (89-90)
 Salary increase, SB 2436 (87-88)
 Scholarships, AB 464 (91-92)
 School transcripts, AB 3169 (91-92)
 Service contracts, State agencies, AB 679 (93-94)
 Service station operators, notice to, AB 1277 (Ch. 836, 1997)
 Settlements of sales and use tax disputes, AB 3225 (Ch. 708, 1992)
 Record retention period, SB 1060 (Ch. 605, 2003)
 Single taxpayer identifier, AB 61 (97-98)
 State agencies, AB 2744 (Ch. 913, 1986):
 CAL-Card Program; CalATERS, SB 577 (05-06)
 ethics orientation, AB 2179 (Ch. 364, 1998)
 financial accountability, SB 617 (Ch. 496, 2011)
 leases and acquisitions; real property, AB 2459 (Ch. 597, 1998)
 payments: credit cards, SB 603 (Ch. 203, 1999), SB 1801 (03-04)
 recycling: waste diversion, AB 75 (Ch. 764, 1999), SB 827 (Ch. 816, 1999)
 Y2K liability, AB 1476 (Ch. 698, 1999)
 State Agency Regulations, Federal Conformity, AB 1144 (93-94)
 State badges, AB 1153 (03-04)
 State Board of Control:
 approval, AB 3069 (Ch. 726, 1994)
 approval of claims, AB 2051 (93-94)
 approval limits, SB 546 (Ch. 591, 1985)
 State Board of Equalization:
 auditors, SB 1326 (Ch. 327, 1982)
 logging truck mileage, AB 478 (83-84)
 unified audit procedure: state agencies, AB 1840 (81-82)
 State business hours, AB 237 (87-88)
 State identification cards, AB 1153 (Ch. 22, 2004)
 State Information Officers, Travel expenses, AB 173 (93-94)
 State Personal Information Inventory, AB 2922 (Vetoed, 2002)
 State reports, SB 99 (93-94)
 State selling computer software, AB 3265 (Ch. 447, 1987)
 State tax court, SB 23/SCA 25 (91-92), AB 2472 (03-04), SB 1424 (03-04)
 Subpoenaed public employees, SB 1546 (91-92)
 Supervisors' salaries, SB 347 (89-90), SB 477 (Vetoed, 1999)
 "Tax", voter approval requirements, SCA 5 (07-08)
 Tax Appeals, Department, study, ACR 143 (Res. Ch. 139, 1978)
 Taxpayer Fees and Expenses reimbursement, AB 2250 (97-98), SB 299 (99-00)
 Tax proceedings, purpose of, SB 445 (Ch. 670, 2001)
 Telecommunications, AB 549, (91-92)
 Telecommuting, AB 2962 (89-90), AB 2963 (89-90), AB 2672 (93-94)
 Telephone calls, 10 rings, SB 2593 (87-88), SB 10 (Ch. 706, 1989)
 Telephone calls, live customer agent, AB 865 (07-08)
 Termination of installment payment agreements, AB 821 (Ch. 612, 1998)
 Underground Economy
 Central Intelligence Partnership, SB 1185 (11-12)
 Revenue Recovery and Collaborative Enforcement Team, [AB 576](#) (Ch. 614, 2013)
 Unlicensed Automobile Dismantlers Work Group, [AB 1858](#) (Ch. 449, 2016)

Veterans:

benefits, SB 637 (Ch. 404, 1999)

points, AB 3166 (91-92)

Video display terminals, AB 3175 (83-84), AB 3256 (83-84)

ALCOHOLIC BEVERAGE TAX

Additional excise tax, AB 1594 (81-82), AB 2653 (81-82), ACA 82 (81-82)

Additional wholesale tax, AB 750 (83-84), ABx1 13 (83-84)

Alcoholic Beverage Mitigation Fee, AB 1019 (09-10), AB 1694 (09-10)

Alcoholic Beverage Surcharge, AB 1019 (09-10), AB 1694 (09-10)

Authorized wine importer, AB 1922 (01-02)

Beer:

beverage containers; redemption & recycling, AB 2020 (Ch. 1290, 1986)

credit for destroyed property, SB 718 (Ch. 555, 1995)

definition, AB 1812 (Ch. 96, 2012)

distribution agreements, SB 1211 (85-86)

Cocktail tax, [ABx2 18](#) (15-16)

Collection cost recovery fee, SB 858 (Ch. 721, 2010)

Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)

Decrease in tax rate, SB 1998 (97-98)

Direct shipper permit, SB 118 (Ch. 157, 2005)

Disasters, [AB 1559](#) (Ch. 257, 2016)

Electronic filing, AB 1936 (Ch. 459, 2002)

Electronic funds transfers, AB 2894 (Ch. 256, 2000)

fortified wines, SB 2686 (89-90), SB 1762 (91-92)

Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),

[SB 442](#) (Ch. 253, 2013)

claim filing deadline; extended, [SB 442](#) (Ch. 253, 2013)

Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)

Flavored malt beverages, AB 417 (Vetoed, 2005)

transfer of funds based on reclassification, AB 2013 (05-06), AB 345 (07-08), AB 2297 (07-08)

Funds transfer; reclassification of product from beer to distilled spirit, AB 2013 (05-06),

AB 345 (07-08), AB 2297 (07-08)

Innocent spouse, AB 1748 (Ch. 342, 2007)

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)

Licenses, AB 154 (85-86), AB 3090 (87-88), AB 3327 (87-88)

Liens, AB 510, (91-92)

Local tax, SB 1159 (81-82), SB 1415 (85-86), SB 980 (93-94), AB 485 (95-96),

SB 656 (05-06), SB 297 (07-08), SB 653 (2011)

Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)

Manufacturer fee, AB 216 (03-04)

Military exemption, SB 607 (Ch. 609, 2000)

"Nickel-a-Drink", AB 2573 (89-90), SBx1 5 (03-04), SB 108 (03-04), [ABx2 18](#) (15-16)

Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),

SB 1548 (Ch. 285, 2012)

Penalty, late payment, AB 3369 (91-92), SB 1607 (Ch. 1336, 1992)

Penalty, relief from, SB 1898 (Ch. 987, 1990), SB 151 (Ch. 768, 1989)

Rate, AB 957 (81-82), AB 1321 (81-82), AB 1671 (81-82), SB 1243 (81-82), SB 2079 (81-82),

AB 70 (83-84), AB 818 (83-84), SB 813 (Ch. 498, 1983), SBx1 9 (83-84), AB 4080 (85-86),

AB 759 (87-88), AB 2052 (87-88), ACA 66 (87-88), SB 492 (87-88), ACA 38 (89-90),

AB 1712 (89-90), AB 2051 (89-90), AB 2066 (89-90), AB 2441 (89-90), SB 1597 (89-90),

SB 2505 (89-90), AB 30 (Ch. 86, 1991), AB 368 (91-92), AB 541 (91-92), AB 542 (91-92),

AB 829 (91-92), AB 1246 (91-92), AB 1290 (91-92), SB 21 (91-92), SB 23 (91-92),

AB 568 (93-94), AB 2744 (01-02), SB 389 (03-04):

ALCOHOLIC BEVERAGE TAX, continued

Rate decrease, SB 1998 (97-98)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Reporting period, authorization by Board to change, SB 718 (Ch. 555, 1995)
Retailer fee, SB 1417 (01-02)
Retailer monthly reports, AB 2921 (95-96)
Sale of wine/brandy, SB 625 (87-88)
Security requirements, AB 2713 (07-08)
Settlement, AB 3076 (Ch. 364, 2006)
Single Payer Health Plan, SB 921 (03-04)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
 authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
 [AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Transportation from O/S (Thrifty), AB 991 (89-90), AB 3948 (89-90)
Veterans' fund, AB 976 (93-94)
Wine, imports, SB 589 (85-86), AB 1922 (01-02)

BOARD OF CONTROL

Approval, AB 3069 (Ch. 726, 1994)
Approval limit, SB 546 (Ch. 591, 1985)
Excess proceeds deposits, AB 2260 (Ch. 860, 1996)
Obsolete reference deletions, AB 2160 (Ch. 320, 1996)
Responsibilities, AB 2160 (Ch. 320, 1996)

BOARD OF EQUALIZATION

Appeal of decisions to court, AB 3424 (85-86)
Appeals by Franchise Tax Board, SB 548 (03-04), SB 1113 (09-10)
Board building, [AB 151](#) (Vetoed, 2010), [AB 1656](#) (Ch. 451, 2014)
Cashiering functions: consolidation with EDD & FTB, AB 3181 (85-86), AB 986 (Ch. 569, 2003)
Certificate of tax clearance, AB 2845 (Ch. 333, 1986)
Closed sessions, SB 334 (Ch. 180, 1981), AB 312 (Ch. 186, 1985), AB 1001 (85-86),
 SB 234 (05-06)
Collection Fee, SBx4 16 (Ch. 23, 2009)
Decisions of Members, publication on Internet, AB 2323 (Ch. 788, 2012)
Direct payment permits, SB 427 (Ch. 1343, 1985), SB 1909 (97-98), SB 110 (Ch. 702, 1997)
Exempt position appointed by Governor, AB 3000 (Ch. 1124, 2002)
Fees charged for map and plat filing, AB 1350 (Ch. 985, 1985)
Forms, affidavit for exempt trucks, etc., AB 1393 (Ch. 1152, 1985)
Incumbent, AB 3606 (81-82)
Information Practices Act, AB 1355 (Ch. 1001, 1982)
Kopp Act, SB 1738 (Ch. 84, 1990), SB 438 (89-90), SB 80 (91-92), SB 1806 (91-92),
 SB 139 (93-94), SB 445 (01-02), SB 548 (03-04), AB 1412 (03-04), [AB 1828](#) (15-16),
 [SB 816](#) (15-16)
Legal counsel, SB 2348 (85-86)
Legislative Representative & Public Info. Officer, SB 1140 (83-84)
Marcos' asset: trace, SCR 70 (85-86)
Meeting Locations, SB 1777 (Vetoed, 2008), SB 824 (Ch. 67, 2009)
Member's, Department of Motor Vehicles home address, AB 923 (09-10)
Member's outside income, SCA 17 (05-06), family income, AB 705 (07-08)

Member's pensions, AB 4357 (85-86)
 Member's records, AB 3523 (83-84)
 Member's salaries, SB 238 (81-82), AB 2187 (Ch. 803, 1983)
 Multistate Tax Commission,
 BOE withdrawal, AB 753 (99-00)
 Repeal of, AB 1475 (11-12), SB 1015 (Ch. 37, 2012)
 Notice of levy, SB 546 (Ch. 591, 1981)
 Notice to gas stations, AB 2461 (Ch. 530, 1982), AB 2281 (Ch. 372, 1985),
 AB 1277 (Ch. 836, 1997)
 Open meetings, AB 214 (Ch. 936, 1985), SB 234 (05-06)
 Paralegals, AB 2729 (85-86)
 Public use forms, AB 876 (Ch. 1263, 1985)
 Redistricting, ABx1 3 (81-82), SB 787 (81-82), SCA 3 (85-86), SCA 4 (85-86),
 SB 802 (Ch. 349, 2001), ACA 3 (03-04), ACA 19 (03-04), SCA 18 (03-04)
 Registered warrants, AB 1506 (Vetoed, 2010)
 Regulations: consider "industrywide noncompliance", SB 1792 (85-86)
 Report taxpayer noncompliance, SB 1792 (85-86)
 Retirement pensions, SCA 32 (Res. Ch. 57, 1986)
 Review position re: safe harbor leases, SCR 51 (81-82)
 Sales and use tax records, disclosure, AB 1611 (Ch. 211, 1985), SB 1909 (97-98),
 SB 110 (Ch. 702, 1997)
 Single Payer Health Care Advisory Committee, SB 840 (Vetoed, 05-06)
 Study:
 mobilehomes, SB 1722 (Ch. 1201, 1986)
 sales tax re: waterborne vessels, AB 1892 (Ch. 1148, 1985)
 Tax proceedings, purpose of, SB 445 (Ch. 670, 2001)
 Vehicle sales: collection of penalty & taxes, AB 2762 (Ch. 668, 1986)
 Vote requirement, FTB appeals, SB 548 (03-04), SB 1064 (03-04)
 Written advice: AB 3338 (Ch. 1728, 1984), SB 699 (85-86), SB 2193 (85-86)

BRADLEY-BURNS UNIFORM LOCAL SALES AND USE TAX

Administrative costs - AB 1809 (Ch. 49, 2006), AB 1748 (Ch. 342, 2007), ABx3 46 (09-10),
 ABx4 12 (Ch. 12, 2009), SBx4 12 (09-10)
 AirBnB, AB 2006 (15-16)
 Allocation of tax:
 jet fuel - AB 66 (97-98), ACR 71 (97-98), SB 718 (97-98), AB 2466 (Vetoed, 03-04),
 AB 451 (Ch. 391, 2005), AB 1282 (05-06)
 Land's End issue, SB 1559 (03-04)
 leased vehicles - AB 1970 (73-74), AB 866 (95-96), SB 602 (Ch. 676, 1995), AB 890 (97-98),
 SB 529 (97-98), AB 1946 (Ch. 140, 1998)
 Local Government Finance Reform - SB 1982 and SCA 18 (99-00), SB 2000 and
 SCA 17 (99-00)
 Audit conducted by a city or county – AB 2546 (03-04)
 Bill of Rights - SB 1909 (97-98), SB 110 (Ch. 702, 1997)
 Card lock network fuel systems – SB 983 (13-14)
 Cement companies - SB 1114 (01-02); AB 553 (03-04)
 Changing method of distributing local taxes – SCA 4 (03-04), SCA 21 (03-04), [AB 2321](#) (15-16)
 City business licenses, as seller's permits - AB 990 (Ch. 908, 1999)
 BOE determination period, [AB 737](#) (15-16)
 City contract disputes with state - SB 1613 (93-94)
 Constitutional protection from reducing a rate – SCA 4 (03-04), SCA 21 (03-04)
 Counties 1/4 percent rate increase - AB 1065 (03-04), SB 1020 (05-06), AB 2873 (05-06),
 SBx1 6 (09-10)

Decrease in rate of tax - ACA 17 (03-04); AB 1221 (03-04); ABx1 7 (Ch. 13, 2003);
 ABx5 9 (Ch. 2, 2003)

Definition of motor vehicles - leased vehicles, SB 2092 (Ch. 775, 2002)

Department of Motor Vehicles – use tax collections, [AB 2321](#) (15-16)

Disclosure of information - SB 1909 (97-98), SB 110 (Ch. 702, 1997)

Diversion to county fund - AB 2084 (95-96)

Diversion to general fund - SB 1977 (95-96)

Diversion to new fund; Channel Islands (Camarillo State Hospital) - SB 1923 (Ch. 861, 1998)

Exemption:

- air carriers - AB 2329 (81-82), AB 2214 (83-84), AB 1973 (85-86), ACA 3 (85-86)
- fuel and petroleum products - AB 3585 (91-92)
- reinstatement of - AB 2799 (Ch. 907, 1974)
- waterborne vessels - AB 899 (Ch. 17, 1984), AB 900 (83-84), AB 2214 (83-84),
 AB 54 (Ch. 838, 1985), AB 1892 (Ch. 1148, 1985), ACA 3 (85-86)
- watercraft common carriers - SB 411 (71-72); limitation for, AB 309 (Ch. 196, 1973)

Financial assistance, relocation of retailers – AB 697 (Vetoed, 2008)

Government services plan - AB 2368 (97-98)

Increase in rate of tax - AB 2368 (97-98); AB 1065 (03-04), SB 1020 (05-06)

Integrated manufacturer/retailer - SB 556 (95-96)

Leased vehicles - definition of motor vehicles, SB 2092 (Ch. 775, 2002)

Local government finance - AB 2878 (01-02)

Local tax agreements – AB 697 (Vetoed, 2008), SB 27 (Ch. 4, 2009), [SB 533](#) (Ch. 717, 2015)

Multijurisdictional airport, defined - AB 66 (Ch. 1027, 1998)

Napa County refund payment extension - SB 1102 (Ch. 620, 1997), AB 1748 (Ch. 342, 2007)

Orange County tax diversion – ABx2 21, SBx1 8 (95-96), AB 2699 (97-98)

Penalty for failure to provide allocation info. - SB 103 (Ch. 1109, 1993)

Place of sale - AB 724 (85-86), AB 1243 (97-98), SB 1909 (97-98), SB 110 (Ch. 702, 1997),
 SB 1559 (03-04)

- card lock network fuel systems - SB 983 (13-14)

Pooled amounts, allocation of - SB 1909 (97-98), SB 110 (Ch. 702, 1997),
 AB 1243 (Ch. 15, 1998), [AB 2321](#) (15-16)

Population-based allocation - AB 3505 (93-94), SB 1982 and SCA 18 (99-00), SB 2000 and
 SCA 17 (99-00)

Prohibition against occupancy tax on hotel meals - AB 3407 (Ch. 940, 1996)

Redevelopment agencies - SB 152 (Ch. 951, 1981), SB 617 (83-84)

Redistribution of erroneous allocations - SB 1584 (91-92):

- petition for - AB 1570 (93-94)
- restricts authority of city or county to impose rate – SCA 4 (03-04), SCA 21 (03-04)

Repeal - SB 1376 (11-12)

Repeal of ACA 36 - (91-92)

Repeal of outdated statutes - AB 1748 (Ch. 342, 2007)

Revenue restructuring, SB 1662 (01-02)

Revenue sharing contracts - ACA 10 (Ch. 133, Proposition 11, 1998)
 statutory Implementation to ACA 10, AB 262 (Ch. 56, 2000)

Sacramento Regional Smart Growth, AB 680 (01-02)

Sales tax sharing - ACA 32 (Ch. 70, 1974)

Sales and property tax swap, ACA 17 (03-04); AB 1221 (03-04); ABx1 7 (Ch. 13, 2003),
 SB 1096 (Ch. 211, 2004), SB 1774 & SCA 22 (03-04), AB 3105 & ACA 30 (03-04)

STAR Bond District, SB 16 (07-08)

Statistical district – San Fernando Valley, AB 2207 (Ch. 181, 2004), SB 1703 (03-04)
 Community of Hollywood, AB 588 (Ch. 185, 2006), Antelope Valley, SB 143 (Ch. 679, 2005),
 South Bay Cities and Harbor area, AB 2329 (05-06),
 Wilshire Corridor Traffic Relief Planning District, AB 922 (Vetoed, 2007)
 Triple Flip, ABx1 7 (Ch. 13, 2003); ABx5 9 (Ch. 2, 2003), AB 2115 (Ch. 610, 2004),
 SB 1096 (Ch. 211, 2004), SB 1115 (03-04), SCA 4 (03-04), SCA 21 (03-04),
 AB 92 (Ch. 26, 13-14)
 Voter approval, ACA 17 (03-04), ACA 9 (09-10), ACA 3 (13-14), SCA 4 (13-14), SCA 7 (13-14),
 SCA 8 (13-14), SCA 9 (13-14), SCA 11 (13-14), [ACA 4](#) (15-16)

CALIFORNIA TIRE FEE

Authority to collect, SB 718 (Ch. 555,1995)
 California tire regulatory fee, [AB 1239](#) (15-16)
 Definition
 “new tire”, SB 876 (Ch. 838, 2000)
 “vehicle”, SB 290 (01-02)
 Due date, AB 1123 (Ch. 251, 2001)
 Extension of fee, AB 117 (Ch. 1020, 1998), SB 876 (Ch. 838, 2000), AB 1803 (Ch. 77, 2006),
 SB 1455 (11-12), AB 8 (Ch. 401, 2013), SB 11 (13-14)
 Fee decrease, SB 758 (11-12)
 Fee increase, AB 375 (97-98), SB 876 (Ch. 838, 2000), AB 923 (Ch. 707, 2004),
 AB 1803 (Ch. 77, 2006), SB 1455 (11-12), AB 8 (Ch. 401, 2013), SB 11 (13-14)
 Imposition on retail sales, AB 2108 (Ch. 304, 1996), SB 2147 (95-96)
 Imposition on wholesales, AB 375 (97-98)
 Innocent spouse, AB 1748 (Ch. 342, 2007)
 Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
 New motor vehicle dealer, vehicle tire fee, AB 1981 (09-10)
 Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
 Penalty, late payment, AB 1123 (Ch. 251, 2001)
 Seller reimbursement, SB 876 (Ch. 838, 2000)
 decrease, AB 923 (Ch. 707, 2004)
 Tire Regulatory Fee, [AB 1239](#) (15-16)
 Transfer Increase in Fee to Air Pollution Control Fund, AB 923 (Ch. 707, 2004)
 Vehicle tire fee, AB 1981 (09-10)

CIGARETTE AND TOBACCO PRODUCTS

21 and Over, [SB 151](#) (15-16), [ABx2 8](#) (15-16), [SBx2 7](#) (15-16)
 Additional tax, SB 998 (83-84), SB 1286 (83-84), SB 1408 (85-86), SB 1494 (85-86),
 SCA 13 (07-08), [SB 591](#) (15-16), [AB 1396](#) (15-16), [ABx2 16](#) (15-16), [SBx2 13](#) (15-16)
 Advertising tax, AB 3711 (91-92)
 Alternative tax stamp, AB 1666 (01-02), SB 1700 (Ch. 881, 2002), SB 1843 (01-02),
 AB 3092 (Ch. 822, 2004)
 Bad debts, AB 2208 (97-98)
 Breast cancer research tax, AB 3410 (91-92), AB 478 (Ch. 660, 1993),
 AB 2055 (Ch. 661, 1993)
 uses of fund, AB 2878 (95-96)
 California Children and Families First Act of 1998 backfill calculation, SB 1109 (09-10)
 Children’s Health Fund, SB 1144 (95-96), SB 564 (05-06)
 Cigarette and Tobacco Products Licensing Act, AB 1666 (01-02), SB 1700 (01-02),
 SB 1843 (01-02), AB 71 (Ch. 890, 2003), AB 3092 (Ch. 822, 2004), AB 892 (Ch. 512, 2005),
 AB 1749 (Ch. 501, 2006), SB 601 (09-10), SB 602 (09-10), SB 603 (09-10)
 annual distributor and wholesaler license fee increase, [ABx2 11](#) (Ch. 6, 2016), [SBx2 10](#) (15-16)

Licensing Act continued

annual retailer license fee, AB 2344 (Vetoed, 2008), SB 603 (09-10), [AB 2770](#) (Ch. 699,2016),
[ABx2 11](#) (Ch. 6, 2016), [SBx2 10](#) (15-16)
 backfill, elimination, [AB 2770](#) (Ch. 699,2016)
 “brand family,” AB 2491 (Ch. 82, 2004)
 continued sales without license, AB 1749 (05-06), AB 892 (Ch. 512, 2005)
 debt status of suspended retailer, AB 71 (Ch. 890, 2003)
 distributors and wholesalers invoicing requirements, AB 3092 (Ch. 822, 2004), AB 1749 (05-06),
 AB 892 (Ch. 512, 2005)
 electronic cigarettes, [SB 24](#) (15-16), [SB 140](#) (15-16), [ABx2 6](#) (15-16), [SBx2 5](#) (Ch. 7, 2016)
 exemption, persons exempt from regulation under the United States Constitution, the laws of the
 United States, or the California Constitution, AB 3092 (Ch. 822, 2004)
 Fee Collection Procedures Law, AB 2491 (Ch. 82, 2004)
 fixed location, SB 433 (03-04)
 funding, backfill elimination, [AB 2770](#) (Ch. 699,2016)
 report, [AB 2770](#) (Ch. 699,2016)
 gifting during suspension or after revocation, prohibition, AB 2733 (Ch. 607, 2010)
 inspection authority, AB 2496 (Ch. 265, 2010)
 licensing restrictions:
 area of overconcentration, SB 602 (09-10). SB 603 (09-10)
 county “cap”, SB 603 (09-10)
 proximity to school, SB 601 (09-10), SB 603 (09-10), SB 331 (11-12)
 traditional retail locations, SB 601 (09-10)
 manufacturers and importers:
 administration fee, computation clarification, AB 1749 (05-06),
 AB 892 (Ch. 512, 2005)
 annual report, ingredients added, SB 950 (07-08)
 assignment or transfer of license, AB 2491 (Ch. 82, 2004)
 consent to the jurisdiction of the California courts, MSA and Tobacco Directory Law
 enforcement, AB 2496 (Ch. 265, 2010)
 purchase invoices, AB 2491 (Ch. 82, 2004)
 notification, offering cigarettes or tobacco products for sale without license,
 AB 2491 (Ch. 82, 2004)
 posted notice of revocation or suspension, AB 2733 (Ch. 607, 2010)
 prohibitions; selling and purchasing, AB 3069 (05-06), AB 1749 (Ch. 501, 2006),
 AB 2496 (Ch. 265, 2010)
 repeal date, AB 1749 (Ch. 501, 2006)
 reinstatement fee, SB 625 (Ch. 654, 2007), [ABx2 11](#)(Ch. 6, 2016)
 removal of cigarettes or tobacco products during suspension or after revocation,
 AB 2733 (Ch. 607, 2010)
 “retail location” definition, [SB 1400](#) (15-16)
 retailer renewal; alignment, [AB 2770](#) (Ch. 699,2016)
 sales to minors violations, AB 71 (Ch. 890, 2003)
 STAKE and Section 308 penalties, SB 433 (03-04), SB 400 (05-06), SB 602 (09-10),
 SB 603 (09-10), SB 331 (2011), AB 1301 (Ch. 335, 2012)
 temporary retailer license, AB 2491 (Ch. 82, 2004)
 Tobacco License Query System: sales to minors violation reporting, SB 330 (11-12)
 tobacco products licensing, AB 1749 (Ch. 501, 2006)
 U.S. Code, reference correction, AB 2491 (Ch. 82, 2004)
 violation, penalty, AB 2491 (Ch. 82, 2004), AB 1749 (05-06), AB 892 (Ch. 512, 2005)

waive sovereign immunity, MSA and Tobacco Directory Law enforcement,
 AB 2496 (Ch. 265, 2010)

web site posting: revoked or suspended distributor and wholesaler license,
 AB 2491 (Ch. 82, 2004)

California Tobacco Act of 2015, [SB 591](#) (15-16), [AB 1396](#) (15-16)

Cleanup language, SB 87 (Ch. 634, 1989)

Collection cost recovery fee, SB 858 (Ch. 721, 2010)

Contracts, SB 1398 (81-82)

Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)

Deferred payment basis election, AB 1666 (Ch. 867, 2003), AB 2001 (Ch. 70, 2006),
 AB 1749 (Ch. 501, 2006),
 report due date, AB 1748 (Ch. 342, 2007)

Definitions:

Cigarettes in Penal Code, AB 2426 (99-00)

Tobacco products, AB 689 (09-10)

Uniform definition of cigarette, SB 554 (07-08)

Untaxed tobacco products, SB 295 (Ch. 295, 2007)

Disasters, [AB 1559](#) (Ch. 257, 2016)

Disbursement of funds, Web site posting, AB 2030 (Ch. 634, 2004)

Discount rate; adjust for inflation, SB 1108 (83-84), SB 1640 (85-86)
 decrease, AB 1768 (01-02)
 repeal, AB 1666 (01-02), SB 1700 (01-02), SB 1843 (01-02)

Distributor reimbursement for applying stamps, AB 1666 (01-02), SB 1700 (01-02),
 SB 1843 (01-02), SB 564 (05-06)

Cost evaluation report to Legislature, AB 71 (Ch. 890, 2003), AB 2184 (15-16)

Distributor's tax, AB 3345 (93-94), AB 3773 (93-94)

Electronic cigarettes, SB 400 (09-10), SB 882 (09-10), [SB 24](#) (15-16), [SB 140](#) (15-16),
[ABx2 6](#) (15-16), [ABx2 16](#) (15-16), [SBx2 5](#) (Ch. 7, 2016), [SBx2 13](#) (15-16)
 shipping restrictions; seizure, AB 1500 (13-14)

Electronic filing, AB 1936 (Ch. 459, 2002)

Electronic funds transfers, AB 2894 (Ch. 256, 2000)

Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
 SB 442 (Ch. 253, 2013)
 claim filing deadline; extended, SB 442 (Ch. 253, 2013)

Face-to-face sales, SB 1766 (Ch. 686, 2002)
 compliance with Jenkins Act, SB 1016 (Ch. 603, 2003), AB 1029 (05-06),
 SB 1208 (Vetoed, 2006), AB 1617 (Vetoed, 2007), AB 2496 (Ch. 265, 2010)

Fee assessed on distributors, SB 1927 (93-94)

Fee on tobacco products consumers, smoke emissions, SB 24 (07-08)

Fee on tobacco products manufacturers, AB 2381 (97-98), SB 676 (2004)

Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)

Fire safety, AB 178 (Ch. 633, 2005)
 cigarettes defined, AB 1749 (Ch. 501, 2006)

Foreign manufacturers, TTB reports, AB 2496 (Ch. 265, 2010)

Foreign market cigarette ban, SB 2134 (Ch. 292, 1998)
 seizure authority, SB 2234 (Vetoed, 1998)

Gray market cigarette ban, AB 258 (97-98), SB 2134 (Ch. 292, 1998), SB 702 (Ch. 935, 1999),
 SB 1038 (Ch. 18, 2000)

Immediately due and payable, SB 1843 (01-02); AB 71 (Ch. 890, 2003)
 repeal date, AB 1749 (Ch. 501, 2006)

Imported cigarettes, SB 1038 (Ch. 18, 2000)

Importer defined, AB 1749 (Ch. 501, 2006)

Imports, SB 39 (Ch. 34, 1985)

Indians, AB 3085 (81-82), AB 687 (83-84), SB 760 (83-84)
 Innocent spouse, AB 1748 (Ch. 342, 2007)
 Inspection authority, AB 71 (Ch. 890, 2003)
 repeal date, AB 1749 (Ch. 501, 2006)
 Interest, relief of due to unreasonable error or delay by the BOE, AB 1123 (Ch. 251, 2001)
 Internet sales, SB 1766 (Ch. 686, 2002), SB 2082 (01-02), SB 1016 (Ch. 603, 2003),
 AB 1029 (05-06), SB 1208 (Vetoed, 2006), AB 1617 (Vetoed, 2007), AB 2496 (Ch. 265, 2010)
 collection of taxes; use & excise, AB 1029 (05-06), AB 1748 (Ch. 342, 2007)
 Jeopardy determination, AB 71 (Ch. 890, 2003), AB 2491 (Ch. 82, 2004)
 Licensing, SB 376 (91-92), AB 2262 (91-92), SB 1099 (91-92), AB 3627 (91-92)
 suspension, willful failure to pay, AB 1030 (11-12)
 Liens, AB 510 (91-92)
 Local excise tax, SB 980 (93-94), AB 3190 (95-96), ABx2 55 (95-96), SB 653 (2011),
 SBx2 9 (15-16), [ABx2 10](#) (Vetoed, 2016)
 Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
 Master Settlement Agreement, SB 822 (Ch. 780, 1999), SB 680 (Ch. 168, 2013)
 information disclosure; compliance, AB 1785 (13-14)
 Non-compliance stamp prohibition, AB 1666 (01-02), AB 2906 (01-02), SB 1843 (01-02),
 AB 71 (Ch. 890, 2003), AB 1276 (03-04)
 Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),
 SB 1548 (Ch. 285, 2012)
 Packages, SB 2570 (89-90), SB 1079 (91-92)
 Payment basis election for stamps and meter impression purchased on deferred basis
 report due date, AB 1748 (Ch. 342, 2007)
 tobacco products taxes, AB 1666 (Ch. 867, 2003)
 twice-monthly, AB 1666 (Ch. 867, 2003), AB 2001 (Ch. 70, 2006)
 weekly, AB 1749 (Ch. 501, 2006)
 Penalty, fraudulent stamps, AB 1666 (01-02), SB 1700 (01-02), SB 1843 (01-02),
 AB 71 (Ch. 890, 2003), AB 1749 (Ch. 501, 2006)
 Penalty, relief from; SB 1898 (Ch. 987, 1990), SB 151 (Ch. 768, 1989), AB 1765 (Ch. 519, 2005)
 Penalty, transporting with permit, AB 1749 (Ch. 501, 2006)
 Penalty, unstamped cigarettes, AB 2205 (Ch. 687, 2002), AB 1749 (Ch. 501, 2006)
 distributors, AB 1666 (01-02), SB 1843 (01-02), AB 71 (Ch. 890, 2003)
 Pollution and litter prevention, SB 942 (05-06), AB 1612 (05-06), SB 24 (07-08)
 Proposition 10
 backfill calculation, SB 1109 (09-10), SB 486 (11-12)
 conformance, AB 1123 (Ch. 251, 2001)
 Proposition 86 (failed, 2006)
 cigarettes, ACA 66 (87-88), SB 503 (87-88), AB 2050 (91-92), AB 3410 (91-92),
 AB 2709 (93-94), SB 564 (05-06), SCA 13 (07-08), SB 24 (07-08)
 formula, SB 978 (89-90), SCR 29 (89-90)
 tobacco products, AB 4662, (87-88), ACA 66 (87-88)
 Proposition 99 tax rate, AB 1143 (99-00)
 Prosecution for violating penal provisions, extension, SB 1843 (01-02); AB 71 (Ch. 890, 2003)
 Prostate Cancer Tax, AB 3478 (93-94), SB 30 (95-96)
 Public notice requirement on seized property, SB 718 (Ch. 555, 1995)
 Rate, AB 3075 (81-82), SB 283 (81-82), SB 490 (81-82), SB 2079 (81-82), AB 70 (83-84),
 AB 818 (83-84), AB 1847 (83-84), ABx1 13 (83-84), SB 161 (83-84), SB 1961 (83-84),
 SB 813 (Ch. 498, 1983), SBx1 9 (83-84), SCA 43 (83-84), AB 4080 (85-86), SB 1163 (85-86),
 SB 1408 (85-86), SB 2425 (85-86), AB 458 (91-92), SB 1167 (93-94), ABx2 51 (95-96),
 AB 1039 (97-98), AB 2144 (97-98), AB 2717 (97-98), SB 552 (97-98), SB 554 (97-98),

Rate, continued

AB 428 (01-02), AB 433 (01-02), SB 1849 (01-02), SB 1890 (01-02), AB 35 (03-04),
 AB 1416 (03-04), SB 689 (03-04), AB 89 (09-10), ACA 22 (09-10), ABx3 2 (09-10),
 ABx3 39 (09-10), SB 76 (09-10), SB 600 (09-10), SB 330 (11-12), SB 768 (13-14)

Refund of overpayment, AB 3076 (Ch. 364, 2006)

Reimbursement, costs incurred in criminal investigations, SB 1843 (01-02); AB 71 (Ch. 890, 2003)

Reimbursement, third-party check charges, AB 1126 (2001), SB 1185 (Ch. 543, 2001)

Return due date, consumer, AB 1748 (Ch. 342, 2007)

Revenues, Web site posting, AB 2030 (Ch. 634, 2004)

Sales to law enforcement, SB 718 (Ch. 555, 1995)

Samples, SB 1100 (91-92)

School Nurses Fund, AB 1199 (95-96)

Security,

amount required for stamps purchased on deferred basis, AB 1749 (Ch. 501, 2006)

real property, AB 2001 (05-06)

reduction for stamps purchased on deferred basis, AB 1666 (Ch. 867, 2003),

AB 2001 (Ch. 70, 2006), AB 1749 (Ch. 501, 2006)

Seizure and sale of assets, liens, SB 1843 (01-02), AB 71 (Ch. 890, 2003), AB 1030 (2011)

repeal date, AB 1749 (Ch. 501, 2006)

Seizure and forfeiture

notice requirements, AB 2491 (Ch. 82, 2004)

shipment or transportation violations, AB 1500 (13-14)

unaffixed stamps, [AB 1901](#) (Ch. 662, 2016)

Seizure of gray market cigarettes, SB 702 (Ch. 935, 1999), SB 1231 (Ch. 941, 1999)

Self-extinguishing cigarettes, AB 178 (Ch. 633, 2005)

cigarette defined, AB 1749 (Ch. 501, 2006)

Settlement, AB 3076 (Ch. 364, 2006)

Single Payer Health Plan, SB 921 (03-04)

Smokeless tobacco, equivalent rate, AB 224 (01-02)

Stamps and meter impressions

definition, AB 3000 (Ch. 1124, 2002), SB 1843 (01-02), AB 3092 (Ch. 822, 2004)

unaffixed stamps prohibition to sell or possess, [AB 1901](#) (Ch. 662, 2016)

Tax increase, ACA 66 (87-88), SB 492 (87-88), SB 24 (07-08) SCA 13 (07-08), AB 89 (09-10),

ACA 22 (09-10), AB 194 (09-10), ABx3 2 (09-10), ABx3 39 (09-10), SB 76 (09-10),

SB 600 (09-10), SB 330 (11-12), [SB 591](#) (15-16), [AB 1396](#) (15-16), [ABx2 16](#) (15-16),

[SBx2 13](#) (15-16)

Tax liens on cigarette retailers, AB 2208 (97-98)

Taxpayer Rights, authorization to return levied funds, [AB 1222](#) (13-14), [AB 2249](#) (13-14)

[AB 1277](#) (Ch. 789, 2015)

Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)

two hearings per year, AB 2030 (Ch. 634, 2004)

Tobacco Directory Law, AB 1666 (01-02), AB 2906 (01-02), SB 1843 (01-02),

AB 71 (Ch. 890, 2003), AB 1276 (03-04)

retailer sell-off period for delisted cigarettes, AB 2496 (Ch. 265, 2010)

violations, expanding persons the BOE may take action against, AB 2496 (Ch. 265, 2010)

Tobacco products definition, AB 689 (09-10)

Tobacco products manufacturer fee, AB 2381 (97-98), SB 676 (03-04)

Tobacco products tax rate (Proposition 99), AB 1143 (99-00)

cigar excise tax cap, [AB 1238](#) (15-16)

Unsalable tobacco products, AB 2075 (Ch. 815, 1998), SB 312, (Ch. 426, 2001),

SB 295 (Ch. 295, 2007)

Willful failure to pay, AB 1030 (11-12)

COLLECTIONS

Account receivable report, AB 2591 (Ch. 506, 2006)
Bulk Sales, repeal, SB 12 (11-12)
Collection agency contracts, SB 1306 (09-10)
Cost Recovery Collection Fee, SB 858 (Ch. 721, 2010)
Discharged accounts, relief from liability, SB 1419 (11-12)
Erroneous collection actions, reimbursement of charges, AB 242 (Ch. 727, 2011),
AB 1424 (Ch. 455, 2011), AB 2688 (11-12), AB 2225 (11-12), SB 442 (Ch. 253, 2013)
claim period waived, reasonable cause, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)
claim filing deadline; extended, SB 442 (Ch. 253, 2013)
Financial Institutions Records Match system, AB 1475 (2011-12), SB 1015 (Ch. 37, 2012)
High risk collection accounts, waiver of interest and penalties, AB 433 (01-02),
AB 2065 (Ch. 488, 2002), SB 1849 (01-02)
Internal Revenue Service, BOE tax liabilities, AB 1424 (Ch. 455, 2011)
Liens, AB 510 (91-92)
clean-up legislation, AB 1803 (Ch. 322, 1979)
dishonored checks issued, SB 1541 (Ch. 600, 1980)
electronic filing, AB 2715 (Ch. 423, 2006)
exemption for houseboats, AB 2653 (Ch. 159, 1976)
Liens,
expiration of lien-earnings withholding order AB 853 (Vetoed, 2005)
mandatory recording of, SB 1541 (Ch. 600, 1980)
notice before filing of lien, AB 481 (Ch. 1281, 1980)
priority of, victims restitution orders, AB 1845 (01-02)
priority of judgement, AB 1433 (Ch. 827, 1974)
withdrawal of, SB 228 (11-12), AB 2175 (11-12)
Liquor licenses, authorization to seize, AB 2991 (Ch. 1194, 1980)
Offsets, lottery winnings, AB 428 (Ch. 319, 1989)
Penalty and fine waiver; small business, [AB 756](#) (15-16)
Personal liability, corporate officers, AB 2656 (79-80), AB 2676 (Vetoed, 2010)
Private collection agency contracts, SB 1306 (09-10)
Registered warrants, AB 1506 (09-10)
Relief from liability, discharged accounts, SB 1419 (11-12)
Sale of tax liabilities, SB 884 (11-12)
Sales and use tax of other states', AB 1424 (Ch. 455, 2011)
Small business, penalty and fine waiver, [AB 756](#) (15-16)
Statute of limitations
corporate officer liability determinations, AB 1895 (Ch. 24, 2008)
Franchise Tax Board, AB 1006 (11-12)
tax clearances, AB 878 (Ch. 921, 1977)
Successor liability, SB 151 (Ch. 768, 1989)
Successor liability, relief of interest/penalty, SB 1501 (01-02), SB 1502 (01-02)
Tax Clearances:
deposit accepted by Board, AB 2814 (Ch. 827, 1978)
statute of limitations, AB 878 (Ch. 921, 1977)
time to issue, AB 878 (Ch. 921, 1977)
Withhold Actions:
limitation of amount, SB 103 (71-72)
savings and loans, AB 2450 (Ch. 239, 1980)

DIESEL FUEL

Air quality fee, AB 1407 (05-06)
Alternative diesel fuels, AB 2061 (99-00), ABx2 86 (Ch. 8 , 2001)
Alternative fuels report, revenue, SB 494 (07-08)
A55 exemption, AB 2085 (97-98), SB 448 (99-00), AB 2061 (99-00)
Bad debts, SB 1131 (Ch. 34, 1995), SB 612 (Ch. 76, 1997)
Bio-diesel blended fuel, refund, AB 2756 (Vetoed, 2014), AB 2757 (13-14),
[AB 1032](#) (Ch. 481, 2015)
Bio-diesel exemption, AB 2085 (97-98), SB 448 (99-00),
ABx2 86 (Ch. 8, 2001), AB 2240 (07-08), AB 922 (09-10)
Biomass-based diesel, exemption, AB 2240 (07-08), AB 922 (09-10)
Blended diesel fuel, AB 2114 (Ch. 1053, 2000), ABx2 86 (Ch. 8, 2001)
Blending penalty, AB 2573 (Vetoed, 1996), SB 315 (97-98)
Clean Fuel Incentive, AB 1190 (07-08)
Collection cost recovery fee, SB 858 (Ch. 721, 2010)
Conform to Motor Vehicle Fuel Tax Law & Federal fuel tax law, AB 309 (Ch. 429, 2001)
Diesel fuel/ motor vehicle fuel fee, AB 2847 (03-04), AB 3104 (03-04), SB 1614 (03-04),
ABx3 40 (09-10), SBx1 11 (Vetoed, 2009), SBx3 31(09-10)
Deferred payment to supplier, AB 3538, SB 1256 (93-94), SB 1131 (Ch. 34, 1995),
SB 612 (Ch. 76, 1997)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Emergency vehicle exemption, AB 345 (01-02), SB 1608 (01-02), SB 1522 (05-06)
Enactment, SB 840 (Ch. 912, 1994)
Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)
claim filing deadline; extended, SB 442 (Ch. 253, 2013)
Experimental fuels exemption, AB 2085 (97-98), SB 448 (99-00), AB 2061 (99-00)
Farming purposes, use
exemption, AB 2981 (05-06)
handling fee reimbursement, ultimate vendor/licensed supplier, AB 1094 (07-08)
refund of tax paid diesel fuel, AB 674 (05-06), AB 2981 (05-06)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Fuel Tax Swap, ABx8 6 (Ch. 11, 2010), SB 70 (Ch. 9, 2010), SB 1396 (11-12)
revenue neutrality, adjustment, [SBx1 1](#) (15-16), [AB 1591](#) (15-16), [ABx1 26](#) (15-16)
revenue neutrality, DOF rate setting obligation, SB 791 (13-14), [SB 433](#) (15-16)
Government entities, tax paid diesel fuel, AB 1765 (Ch. 519, 2005)
Handling fee reimbursement, ultimate vendor/licensed supplier, AB 1094 (07-08)
IFTA, SB 840 (Ch. 912, 1994), SB 717 (95-96), AB 1765 (Ch. 519, 2005)
Information sharing, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Inspection stations, AB 537 (95-96), AB 377 (05-06), AB 1765 (Ch. 519, 2005)
Intercity bus operator, AB 3076 (Ch. 364, 2006)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Interstate trucker part b component, AB 1269 (Ch. 618, 1997):
allocation of part b component, SB 1096 (97-98)
rate setting date, AB 2679 (Ch. 769, 2012)
Local motor vehicle fuel fee, AB 2558 (07-08), AB 2744 (07-08)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Mileage based tax, study SB 1077 (Ch. 835, 2014)
Miscellaneous cleanup, SB 1131 (Ch. 34, 1995), SB 612 (Ch. 76, 1997)
Motor Carrier Fund tax, SB 185 (95-96)
MTBE fee, SB 2198 (97-98), SB 989 (99-00)

Off-road diesel fuel fee, AB 1407 (05-06)
 Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),
 SB 1548 (Ch. 285, 2012)
 Penalties, AB 3375 (Ch. 975, 1994)
 Personal liability, responsible persons, AB 2676 (Vetoed, 2010)
 Rate decrease, ABx8 6 (Ch. 11, 2010)
 Rate increase, [SB 16](#) (15-16), [SBx1 1](#) (15-16), [AB 1591](#) (15-16), ABx1 26 (15-16),
 Rate indexing, AB 653 (97-98), [SBx1 1](#) (15-16), [AB 1591](#) (15-16), ABx1 26 (15-16),
 Refund claim guidelines, SB 718 (Ch. 555, 1995), AB 674 (05-06)
 overpayment, AB 3076 (Ch. 364, 2006)
 Refund claim, supporting documentation, AB 1744 (Ch. 316, 2003)
 Reimbursement, third-party check charges, AB 1126 (2001), SB 1185 (Ch. 543, 2001)
 Repeal, diesel fuel tax law, ABx2 2 (Vetoed, 2009), ABx3 2 (09-10), ABx3 39 (09-10),
 SB 1376 (11-12)
 Security requirements, AB 1672 (Ch. 30, 1996)
 Settlement, AB 3076 (Ch. 364, 2006)
 Taxpayer Rights
 authorization to return levied funds, [AB 1222](#) (13-14), [AB 2249](#) (13-14)
[AB 1277](#) (Ch. 789, 2015)
 Ultimate purchaser: farmer, AB 674 (05-06)
 Use of tax paid by recreational boaters, SB 1968 (Vetoed, 1996), SCA 34 (95-96)

ELECTRONIC FUNDS TRANSFERS

AB 2938 (89-90), SB 2197 (Ch. 989, 1990), SB 467 (Ch. 473, 1991), SB 1974 (Ch. 1294, 1992),
 SB 2230 (Ch. 420, 1998), AB 139 (Ch. 74, 2005), AB 1765 (Ch. 519, 2005)
 Exclusion, medical marijuana dispensaries, [AB 821](#) (Ch. 811, 2016)
 Special taxes and fees, AB 2894 (Ch. 923, 2000), SB 2175 (99-00)
 Task Force, AB 2098 (Ch. 818, 2006)
 Uniform payment policy, [AB 358](#) (15-16)

EMERGENCY TELEPHONE

Appropriation, AB 352 (91-92)
 Collection cost recovery fee, SB 858 (Ch. 721, 2010)
 Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)
 Definition
 toll telephone service, AB 231 (07-08), SB 1024 (07-08), SB 1040 (Ch. 17, 2008)
 Disasters, [AB 1559](#) (Ch. 257, 2016)
 Division of Telecommunications, state agency change, GRP 1 (2009)
 Due dates, SB 546 (Ch. 591, 1985), AB 3204 (Ch. 432, 1996)
 Electronic filing, AB 1936 (Ch. 459, 2002)
 Electronic funds transfers, AB 2894 (Ch. 256, 2000)
 Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
 SB 442 (Ch. 253, 2013)
 claim filing deadline; extended, SB 442 (Ch. 253, 2013)
 Federal Mobile Telecommunications Sourcing Act, SB 896 (Ch. 638, 2001)
 Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
 Flat-rate charge, [AB 510](#) (15-16)

Imposition of surcharge

based on access line, AB 1458 (01-02)

based on distance or elapsed transmission time, AB 231 (07-08), SB 1024 (07-08),
SB 1040 (Ch. 17, 2008)

based on intrastate telecommunications service, AB 914 (03-04)

effective date, calendar year, AB 1748 (Ch. 342, 2007)

Innocent spouse, AB 1748 (Ch. 342, 2007)

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)

Jeopardy determinations, AB 1041 (Vetoed, 1997)

Liens, AB 510, (91-92)

Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)

Nonemergency telephone system, AB 2837 (Vetoed, 2000), AB 1477 (Vetoed, 2001),
AB 669 (01-02)

Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),
SB 1548 (Ch. 285, 2012)

Penalty, relief from, SB 1898 (Ch. 987, 1990), SB 718 (Ch. 555, 1995)

Poison control allocations, SB 1016 (93-94)

Prepaid calling card exemption, SB 1519 (97-98)

Prepaid wireless calling service, AB 910 (09-10), AB 2545 (09-10), AB 1050 (11-12),
AB 300 (vetoed, 2013), AB 1717 (Ch. 885, 2014)

clean-up, [SB 84](#) (Ch. 25, 2015), [SB 802](#) (15-16), [SB 1481](#) (Ch. 89, 2016)

study, AB 1050 (11-12)

Rate increase, AB 3447 (87-88), SB 988 (91-92), AB 1373 (93-94), SB 1757 (07-08),
AB 912 (09-10)

Refund of overpayment, AB 3076 (Ch. 364, 2006)

Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)

Security deposit requirements, AB 911 (Ch. 649, 1998)

Service supplier, defined, AB 3195 (Ch. 147, 1986), AB 320 (Ch. 556, 1987)

Settlement, AB 3076 (Ch. 364, 2006)

Surcharge by county, AB 4151 (85-86), SB 1735 (85-86), AB 1256 (87-88)

Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)

Taxpayers' Rights Advocate:

authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)

Toll telephone service, AB 231 (07-08), SB 1024 (07-08), SB 1040 (Ch. 17, 2008)

Use of funds, ACA 33 (93-94), ACA 9 (95-96)

Voice over Internet Protocol (VoIP), SB 1024 (07-08), SB 1040 (Ch. 17, 2008)

Voluntary emergency surcharge 1%, additional surcharge, AB 230 (95-96)

ENERGY RESOURCES SURCHARGE

Collection cost recovery fee, SB 858 (Ch. 721, 2010)

Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)

Disasters, [AB 1559](#) (Ch. 257, 2016)

Electronic filing, AB 1936 (Ch. 459, 2002)

Electronic funds transfers, AB 2894 (Ch. 256, 2000)

Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)

claim filing deadline; extended, SB 442 (Ch. 253, 2013)

Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)

Innocent spouse, AB 1748 (Ch. 342, 2007)

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)

Jeopardy determinations, AB 1041 (Vetoed, 1997)

Liens, AB 510 (91-92)

ENERGY RESOURCES continued

Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Offer in compromise, AB 3076 (Ch. 364, 2006)
Penalty, relief from, SB 1898 (Ch. 987, 1990)
Rate increase, SB 1399 (Ch. 1067, 1982), AB 403 (81-82), SB 1136 (81-82), SB 1224 (81-82),
AB 3477 (87-88), AB 4069 (89-90), SB 988 (91-92), SB 1215 (91-92), AB 2206 (91-92),
AB 3000 (Ch. 1124, 2002), AB 3009 (Ch. 1033, 2002)
Refunds of, SB 718 (Ch. 555, 1995)
overpayments, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Repeal, AB 760 (81-82), AB 1044 (81-82), AB 395 (83-84), AB 949 (85-86), AB 531 (87-88),
ABx1 11 (01-02)
Revenue, AB 2533 (81-82)
Security deposit requirements, AB 911 (Ch. 649, 1998)
Settlement, AB 3076 (Ch. 364, 2006)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)

eWASTE FEE

Covered electronic waste recycling fee, SB 20 (Ch. 526, 2003), SB 50 (Ch. 863, 2004)
"Covered electronic device", AB 2611 (09-10)
Department of Resources Recycling and Recovery, SB 63 (Ch. 21, 2009)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Managed Audit Program authority AB 2009 (Ch. 105, 2014)
Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
Operative date extension, AB 901 (Ch. 84, 2004), SB 50 (Ch. 863, 2004)
"Person," AB 2666 (13-14)
Personal computers, AB 3001 (05-06), AB 546 (07-08), AB 1535 (07-08)
Required to collect, SB 50 (Ch. 863, 2004)
Retailer's election to pay fee, AB 575 (Ch. 59, 2005)
Sales suppression devices, criminal sanctions, AB 781, (Ch. 532, 2013)

FIRE PREVENTION FEE

SB 1617 (07-08), ABx3 41 (09-10), ABx1 29 (Ch. 8, 2011)
Appeal provisions, AB 1954 (13-14), AB 2048 (Ch. 895, 2014)
Apportionment; sale of property, [AB 301](#) (Ch. 104, 2015)
Assessment due date; 30-60 days, [SB 1413](#) (13-14), [AB 203](#) (15-16), [AB 232](#) (15-16),
[AB 1642](#) (15-16), [SB 250](#) (15-16),
Cap on costs, [SB 1347](#) (15-16)
Exemptions
income, poverty level, SB 147 (13-14)
natural disaster, SB 832 (13-14), AB 2048 (Ch. 895, 2014)
property location, SRA and local fire district, SB 125 (13-14)
Fire protection fee, ABx1 24, (11-12)
Insurance policy surcharge, [AB 1203](#) (15-16)
Penalty (20%), deletion, AB 1519 (13-14), AB 2048 (Ch. 895, 2014)
Rate adjustment, AB 2048 (Ch. 895, 2014)
Reduced rate; local fire district payments, [AB 1202](#) (15-16)
Regulations, AB 2474 (11-12)

Reimbursement, boundary changes, AB 929 (13-14)
 Repeal, AB 1506 (11-12), SB 1040 (11-12), AB 23 (13-14), AB 124 (13-14), SB 17 (13-14),
 AB 468 (13-14), [SB 198](#) (15-16), [SB 520](#) (15-16), [AB 1203](#) (15-16)

HAZARDOUS WASTE

AB 69 (Ch. 1244, 1982), AB 70 (Ch. 496, 1982), AB 3669 (Ch. 1205, 1982),
 AB 3696 (Ch. 1252, 1982), SB 618 (Ch. 756, 1981), SB 1326 (Ch. 327, 1982),
 AB 110 (Ch. 5, 1983), AB 304 (Ch. 205, 1983), AB 860 (Ch. 1044, 1983),
 AB 1015 (Ch. 1037, 1983), AB 1806 (Ch. 1155, 1983), AB 1947 (83-84),
 AB 2297 (Ch. 1707, 1984), AB 3119 (83-84), AB 3412 (83-84), SB 548 (Ch. 111, 1984),
 SB 1508 (Ch. 1379, 1984), SB 2319 (83-84), AB 129 (85-86), AB 1827 (85-86),
 AB 2870 (85-86), AB 3322 (Ch. 958, 1986), AB 3669 (Ch. 694, 1986),
 AB 4283 (Ch. 1506, 1986), SB 49 (Ch. 534, 1985), SB 183 (Ch. 20, 1985),
 SB 807 (Ch. 113, 1985), SB 1018 (85-86), SB 1124 (85-86), SB 134 (85-86),
 SB 1451 (85-86), SB 1486 (85-86), SB 2375 (85-86)

Abatement fund, SB 1833 (87-88)

Assessments, environmental, AB 2955 (93-94)

Bankruptcy, Lassen Community College, AB 619 (91-92)

Cancellation of transporter's insurance, AB 1245 (95-96)

Cargo tanks AB 2201 (Ch. 539, 95-96)

Certified Unified Program, provides clarification to the processes, SB 1191 (Ch. 639, 1995)

Characteristics of treated waste, AB 3516 (91-92)

Collection cost recovery fee, SB 858 (Ch. 721, 2010)

Compliance manual, AB 854 (Ch. 938, 1989)

Conditional authorization, extends deadline for certain fee payers to operate pursuant to a CA,
 AB 1966 (Ch. 631, 1995)

Consolidation of hazardous waste fees, AB 1906 (Ch. 637, 1995)

CPI; changed from using U.S. index to California index, allows the Board to bill past the statute of
 limitations for incorrectly paid generator or facility fee, AB 1964 (Ch. 630, 1995)

Credit for annual facility fee, SB 1532 (Ch. 259, 1996)

Credit for local fees, SB 1090 (97-98), SB 2014 (Ch. 737, 1998)

Credit for off-site recycling, SB 2014 (Ch. 737, 1998), AB 2067 (97-98)

Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)

Definitions, AB 1847 (Ch. 1436, 1989):

- "agricultural waste", AB 563 (Ch. 1173, 1990)
- "cement kiln dust", AB 1890, (91-92), AB 3789 (Ch. 1125, 1992)
- "conditionally exempt tier", "conditionally authorized tier", "PBR tier", "lower tier",
 AB 3082 (93-94)
- "contained gaseous materials", AB 2955 (93-94)
- "contaminated soil held in waste piles exempt from definition of storage facility,
 AB 1069 (95-96)
- "hazardous waste", SB 636 (Ch. 1411, 1989)
- "infectious waste" AB 1641 (Ch. 1614, 1990), AB 109, (89-90)
- "RCRA," AB 3383 (Ch. 1632, 1988)
- "spent lubricating oil" and "oil contaminated soil from hazardous waste site" clean-ups
 excluded from definition of oil, "oil", "used oil", "oil recovery operations", AB 3218 (93-94)
- "storage facility", AB 875 (89-90), AB 107 (Ch. 48, 1990), AB 1772 (91-92),
- "storage facility" revised AB 2776 (Ch. 999, 95-96)
- "transfer/Processing station", AB 2296 (89-90)
- "transportable hazardous waste treatment units", AB 3082 (93-94)
- waste types, facility variances, AB 4636 (Ch. 1631, 1987)

Department of Toxic Substances Control, AB 1122 (91-92), SB 51 (91-92):
 DTSC sponsored bill, SB 2240 (Ch. 882, 1998)

Disasters, [AB 1559](#) (Ch.257, 2016)

Disposal:

Indian reservations, AB 240 (Ch. 805, 1991),
Out of state, SB 611 (91-92), AB 2110 (Ch. 1424, 1990),
tax, SB 1496 (87-88)

Disposal Fee:

bad debt deduction, AB 61 (01-02), AB 13 (01-02)
out-of-state disposal, SB 1526 (01-02)
personal liability responsible persons, AB 2676 (Vetoed, 2010)

Disposal of non-RCRA waste, SB 1574 (93-94)

Electronic filing, AB 1936 (Ch. 459, 2002)

Electronic funds transfers, AB 2894 (Ch. 256, 2000)

Environmental Cleanup and Fee Reform Act of 1997, SB 660 (Ch. 870, 1997)

Environmental fee, SB 475 (Ch. 269, 1989)

category revision, SB 1469 (Ch. 852, 1992)

“employee”, SB 1696 (01-02)

expand the fee beyond corporations, AB 1232 (05-06), AB 1803 (Ch. 77, 2006),
AB 1813 (Ch. 344, 2006)

fee structure

return filing requirements, AB 3076 (Ch. 364, 2006)

revision, SB 660 (Ch. 870, 1997)

task force review, SB 1222 (Ch. 638, 1995)

Environmental fee registry and inventory, BOE to establish and maintain, AB 1475 (95-96)

Environmental Regulations, AB 1481 (93-94)

Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)

claim filing deadline; extended, SB 442 (Ch. 253, 2013)

Exemption:

activity fees, AB 604 (91-92)

asbestos, AB 2769 (91-92)

disposal and generator fees for victims of certain disasters, AB 645 (Ch. 688, 95-96)

disposal fee, O/S disposal, AB 14 (89-90), SB 1967 (93-94)

dry cleaners, AB 2497 (91-92)

effluent hazardous waste, SB 1636 (93-94)

emergency response, AB 2299 (Ch. 293, 1992)

environmental fee, nonprofit corporations, AB 664 (01-02)

facility fee, AB 646 (91-92), SB 1967 (93-94)

facility fee, for permit applicants who have received final action regarding new permit or
renewal within one year of the request, AB 1328 (95-96)

facility fee, Santa Cruz landfill, AB 1707 (CH. 914, 1993)

facility fee, “silver only” hazardous waste, SB 817 (07-08)

facility fee, state and local governments, AB 1735 (93-94)

facility fees, groundwater treatment, SB 796 (Ch. 120, 1993)

facility fees, retroactive relief, SB 922 (Ch. 1145, 1993)

formaldehyde, glutaraldehyde, SB 1572 (93-94)

generator fee, AB 646 (91-92), SB 1967 (93-94), AB 645 (95-96), SB 1532 (Ch. 259, 1996)

hazardous waste management laws “kraft pulping liquors”, AB 1822 (95-96)

heat or chemicals, AB 3082 (93-94)

latex paint, AB 2178 (91-92)

non-hazardous waste, biomass, SB 50 (91-92)

recyclable materials, SB 927 (93-94), AB 3082 (93-94)

Exemption, continued

remedial action plan, AB 968 (91-92), AB 2634 (89-90), SB 1706 (93-94)
 residential care facilities, AB 3540 (93-94)
 transportation, AB 3089 (Ch. 659, 1990)
 used oil, SB 2437 (Ch. 1085, 1988), AB 2868 (89-90), AB 3082 (93-94), AB 3218 (93-94)
 wastewater treatment systems, AB 3548 (93-94)
 wood waste from hazardous waste control laws, AB 1965 (95-96)
 Extension, AB 3599 (Ch. 300, 1988), AB 53 (89-90), AB 2419 (89-90), SB 475 (Ch. 269, 1989)
 Facility permits, reporting requirements, SB 38 (87-88)

Fees:

activity fees, AB 2160 (91-92), AB 304, (91-92) AB 3856 (Ch. 1365, 1990), AB 1611 (15-16),
[AB 2794](#) (15-16), [SB 839](#) (Ch. 340, 2016)
 activity & surcharge, AB 2794 (Ch. 267, 1990)
 administrative fee, charged by landfill operator, AB 3629 (93-94)
 childhood lead poisoning, AB 2038 (Ch. 799, 1991)
 conditional authorization, AB 1772 (Ch. 1345, 1992), AB 3541 (91-92), AB 3574 (91-92)
 consolidation of hazardous waste fees, SB 1916 (93-94)
 disposal, facility, and generator; AB 1196 (Ch. 1376, 1988), SB 2094 (87-88),
 SB 475 (Ch. 269, 1989), AB 3092 (91-92), SB 1469 (Ch. 852, 1992)
 disposal & superfund, SB 1857 (Ch. 1268, 1990)
 disposal fee outside this state, SB 1526 (01-02)
 disposal fee payable to facility, SB 1222 (Ch. 38, 1995)

Fees, continued

disposal fee rate on recyclables, SB 606 (Ch. 745, 1999)
 disposal fee rates, SB 1535 (91-92), AB 1886 (93-94), AB 2303 (93-94),
 SB 922 (Ch. 1145, 1993), AB 3629 (93-94)
 dry cleaning facilities, AB 650 (93-94)
 dry cleaning solvents, new fee, AB 1096 (95-96)
 environmental fee increase, SB 660 (Ch. 870, 1997)
 environmental remediation demonstration project, SB 108 (93-94)
 facility fee, conditionally authorized, reusable soiled textile cleaning facilities,
 AB 3629 (93-94)
 generator fees, AB 1448 (93-94), AB 3629 (93-94), SB 660 (Ch. 870, 1997)
 generator fee base rate, SB 231 (09-10)
 generator fee rate structure, SB 231 (09-10)
 generator surcharge repeal, SB 660 (Ch. 870, 1997):
 hazardous waste facilities operator, AB 3629 (93-94)
 low-level radio active waste, SB 1448 (93-94), SB 1449 (93-94)
 outstanding surcharge collection authority, SB 2240 (Ch. 882, 1998)
 refund of facility fee, AB 645 (95-96)
 regulatory fee, SB 1745 (93-94)
 study of generator fee structure, AB 2067 (Ch. 880, 1998)

Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)

Generator, AB 1448 (93-94)

Generator fee

base rate, SB 231 (09-10)
 flat rate per ton, SB 231 (09-10)
 study of fee structure, AB 2067 (Ch. 880, 1998)

Hazardous constituents/Zinc, SB 1002 (95-96)

Hazardous material transportation fee, [AB 102](#) (15-16)

Household batteries, SB 1594 (Ch. 1122, 1989)

Household hazardous waste collection, AB 2597 (Ch. 1265, 1990)
 local program, SB 1985 (Ch. 363, 1992)

HAZARDOUS WASTE continued

Innocent spouse, AB 1748 (Ch. 342, 2007)
In-lieu facility, SB 338 (93-94), SB 927 (93-94)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Liability exemption (Kaiser Mill site), AB 2589 (Ch. 1204, 1992)
Liens, AB 510, (91-92), SB 194 (Ch. 1123, 1991)
Local fee offsets, SB 1090 (97-98), SB 2014 (Ch. 737, 1998)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Manifest, SB 2774 (Ch. 1054, 1990), AB 901 (93-94), SB 1092 (93-94)
Metal finishing operations, AB 1862 (93-94)
Mining wastes, AB 1413 (Ch. 642, 1989)
Non-hazardous waste, SB 1804 (89-90)
North American Industry Classification System, use of, SB 2240 (Ch. 882, 1998)
Notice of determination, SB 1881 (Ch. 527, 2004)
Occupational lead poisoning, SB 240 (Ch. 798, 1991), AB 3433 (93-94)
Offer in compromise, AB 3076 (Ch. 364, 2006)
Orphan site surcharge, SB 667 (99-00)
Out of state disposal, AB 4052 (87-88)
Out of state hazardous waste disposed of in state, AB 1262 (89-90)
Oversight: Cost recovery AB 1651 (Ch. 576, 1996)
Penalty, relief from; SB 1898 (Ch. 987, 1990), SB 151 (Ch. 768, 1989)
Perchloroethylene, AB 496 (93-94)
Permit-by-rule payments, SB 28 (Ch. 411, 1993)
Permits, AB 3532 (87-88):
 commercial facilities, SB 1579 (93-94) standardized permits, SB 1815 (93-94)
 delegation of admin. enforcement, AB 3082 (93-94)
 treatment of resins conditionally exempt, AB 3577 (93-94)
 treatment technology, movement to lower tier, AB 3082 (93-94)
Rail accident prevention and response, SB 48 (Ch. 766, 1991), SB 1832 (91-92),
 AB 2822 (05-06), [SB 84](#) (Ch. 25, 2015), [AB 111](#) (15-16),
Rates, AB 709 (87-88), SB 1249 (Ch. 1398, 1988)
 Childhood Lead Poisoning Prevention Fee, AB 1730 (Ch. 540, 2000)
 disposal fee, AB 2309 (99-00)
 environmental fee, AB 2739 (99-00)
 facility fee, AB 2309 (99-00)
Recyclable materials, AB 1899 (91-92), AB 2927 (89-90), AB 2965 (89-90),
 AB 483 (Ch. 625, 1995), AB 353 (95-96), AB 2088 (Ch. 579, 95-96), AB 2067 (97-98),
 SB 2014 (Ch. 737, 1998)
 higher disposal fee rate, SB 606 (Ch. 745, 1999)
Refunds, SB 1967 (93-94)
 overpayments, AB 3076 (Ch. 364, 2006)
Refund application date, hazardous waste generators, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Regional Railroad Accident Preparedness and Response Fee, [SB 84](#) (Ch. 25, 2015)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Release of, SB 1842 (87-88)
Reports:
 Environmental Affairs Agency, AB 1519 (91-92)
 legislative, AB 491 (91-92)
 zinc-containing waste streams SB 1063 (Ch. 437, 95-96)
Residue, AB 1991 (Ch. 1127, 1991)

Returns

childhood lead poisoning prevention fee, SB 1882 (3-04), SB 1881 (Ch. 527, 2004)
 facility fee, SB 194 (Ch. 1123, 1991)
 Seizure and sale, AB 4330 (Ch. 652, 1988)
 Settlement Authority, SB 922 (Ch. 1145, 1993), SB 1302 (99-00), AB 3076 (Ch. 364, 2006)
 Record retention period, SB 1060 (Ch. 605, 2003)
 “Silver only” hazardous waste, SB 817 (07-08)
 Standard Industrial Classification codes, AB 41 (Ch. 41, 1989), SB 194 (Ch. 1123, 1991),
 SB 2240 (Ch. 882, 1998)
 Standardization, SB 27 (Ch. 410, 1993)
 Storage at transfer facility, AB 1245 (95-96)
 Surface transporters, SB 415 (95-96)
 Suspension for nonpayment, AB 1259 (Ch. 461, 2001)
 Tax:
 first sale or use, SB 2767 (87-88)
 hazardous materials, SB 1143 (91-92)
 law, SB 269 (87-88)
 Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
 Taxpayers' Rights Advocate:
 authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
 Technical, fund, SB 228 (Ch. 654, 1989)
 Termination of “hazardous waste transporter” status, AB 1245 (95-96)
 Termination of grant of interim status for specified facilities SB 1706 (Ch. 962, 95-96)
 Transportable Treatment Units, AB 3082 (93-94), SB 927 (93-94), SB 1967 (93-94),
 SB 130 (Ch. 632, 1995), SB 289 (Ch. 423, 1995)
 Treatment & storage, SB 657 (93-94)
 Volatile organic compounds, SB 84 (91-92)

INCOME TAX

Appeal process, SB 325 (Ch. 478, 1991), AB 3424 (85-86)
 Extension for financial disability, SB 1660 (01-02), SB 1805 (01-02)
 Jeopardy assessments, AB 495 (85-86), AB 2838 (Ch. 737, 1986)
 Rebuttable presumption, IRS penalty abatement, AB 1740 (Ch. 13, 2004)
 Taxpayer's Bill of Rights II, AB 713 (Ch. 600, 1997)
 Unitary tax, AB 2922 (85-86)

INSURANCE TAX**Administration:**

PPO – transfer to Department of Insurance jurisdiction, [AB 1434](#) (15-16)
 study, AB 1579 (81-82)
 transfer to BOE, SB 956 (97-98), SB 896 (99-00)
 Advocate, SB 3 (89-90)
 Broker's fees, AB 747 (91-92), AB 1049 (89-90)
 Controller's responsibilities, AB 2696 (85-86)
 Credit, adult driver improvement program, SB 1071 (01-02)
 Credit, California Insurer Investment Program Fund, AB 2089 (99-00)
 Credit, Certified Capital Companies, SB 1151 (99-00), SB 1465 (99-00), SB 24 (01-02)
 Credit, community development financial institution, AB 2414 (97-98), AB 2552 (97-98),
 AB 145 (Ch. 821, 1999), AB 874 (01-02), SB 409 (Ch. 535, 2001), AB 2570 (05-06),
 AB 2831 (Ch. 580, 2006), AB 32 (Ch. 608, 2013)
 green investment credit, AB 1011 (09-10)

INSURANCE TAX continued

Credit, donated fire equipment, SB 1620 (93-94)
Credit, eligible community development corporation, AB 1080 (99-00), AB 738 (01-02)
Credit, low-income housing projects, AB 1438 (Ch. 1222, 1993), AB 168 (Ch. 9, 1998),
AB 952 (Ch. 771, 2013)
 annual increase based on CPI, SB 73 (Ch. 668, 2001)
 increase in aggregate credit amount, AB 168 (Ch. 9, 1998)
 permanent increase in aggregate credit amount, AB 1626 (Ch. 3, 2000), SB 73 (Ch. 668, 2001)
Credit interest, SB 1607 (Ch. 1336, 1992), SB 2048 (91-92)
Credits for overpayments, AB 705 (Ch. 39, 1984)
Deductions, SCA 30 (89-90)
Disaster management and preparedness surcharge, AB 468 (12-13)
Disaster response fee, [AB 1203](#) (15-16)
Electronic funds transfer, AB 2055 (Ch. 661, 1993)
Enterprise zone exemption, AB 1766 (95-96)
Exempt self-insurers, SB 804 (85-86)
Fire & rescue mutual aid program, [AB 1203](#) (15-16)
Gross premiums tax, SBx1 22 (89-90), AB 2192 (91-92)
Health care, AB 3537 (81-82)
 For profit health care plans, AB 1850 (03-04), [AB 1434](#) (15-16)
 Medi-Cal managed care plans, AB 1422 (Ch. 157, 2009), SBx1 9 (2011), SB 78 (Ch. 33, 2013)
Information pamphlet: gross premiums tax, AB 2312 (Ch. 614, 2000)
Limited partnership with CA Housing Resources Corp., SB 1078 (83-84)
Local fees, SCA 50 (89-90)
Medi-Cal managed care plans, AB 1422 (Ch. 157, 2009), SBx1 9 (2011), SB 78 (Ch. 33, 2013)
Net investment income, tax on, ACA 46 (89-90)
Nonadmitted insurance tax, SB 625 (93-94)
Nonprofit hospital service corporation, AB 116 (Ch. 783, 1983)
Payments, SBx1 21 (83-84)
Penalty, relief from, SB 151 (Ch. 768, 1989)
PPO's, [AB 1434](#) (15-16)
Premiums, SB 293 (87-88)
Prepayments, SB 1326 (Ch. 327, 1982), AB 130 (81-82)
Rate, gross premiums tax, AB 2842 (91-92)
Rate, AB 130 (81-82)
 annuity policies, AB 1250 (85-86), SB 82 (85-86)
 non-qualified annuities, AB 2033 (95-96)
 increase, AB 3119 (85-86)
 reduction, SB 1591 (85-86)
Rebates, SB 1591 (85-86)
Regulations, AB 2519 (Ch. 684, 1982)
Retaliatory tax, AB 4034 (87-88), AB 4034 (Ch. 767, 1990)
Study of for-profit health care plans, AB 1850 (03-04)
Surcharge to replace fire fee, [AB 1203](#) (15-16)
Surplus line brokers, AB 1307 (Ch. 721, 1995), SB 315 (2011)
 interest and penalties, AB 1041 (Vetoed, 1997)
Tax credits, SCA 22 (83-84)

INTEGRATED WASTE MANAGEMENT FEE

Administrative provisions, AB 2092 (Ch. 105, 1992)
Aerosol cans, SB 352 (Ch. 424, 1995)
Annual solid waste fee, AB 2448 (Ch. 1319, 1987)
Appropriation, AB 1820 (Ch. 145, 1990)
California Integrated Waste Management Board name change, SB 63 (Ch. 21, 2009)
Collection cost recovery fee, SB 858 (Ch. 721, 2010)
Conditional use permit granted to BKK, AB 241 (95-96)
Definitions:
 "Solid waste landfill", AB 1010 (Ch. 72, 1989), AB 2758 (Ch. 183, 1990)
 technical, SB 228 (Ch. 654, 1989)
Department of Resources Recycling and Recovery, SB 63 (Ch. 21, 2009)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Disposal, Indian reservations, AB 240 (Ch. 805, 1991)
 out of state, SB 730 (09-10)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
 SB 442 (Ch. 253, 2013)
 claim filing deadline; extended, SB 442 (Ch. 253, 2013)
Excess green material, include in basis of fee, AB 1390 (07-08), AB 2640 (07-08)
Fees, AB 939 (Ch. 1095, 1989):
 assessment tests, SB 685 (91-92)
 cap increase, AB 1610 (07-08), [AB 1063](#) (15-16)
 consolidation, AB 1220 (Ch. 656, 1993)
 fixed fee, AB 1390 (07-08), AB 2866 (07-08), AB 479 (09-10), SB 25 (09-10)
 increase, AB 479 (09-10), SB 25 (09-10), [AB 1063](#) (15-16)
 recycling incentive fees, AB 2213 (91-92)
Fees, continued
 solid waste generator charge, [AB 1063](#) (15-16)
 solid waste postclosure fee, AB 274 (Ch. 318, 2009), AB 1004 (Ch. 417, 2010)
 solid waste vehicle clean air fee, SB 1078 (03-04), AB 712 (07-08)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Fund allocation, AB 3348 (91-92)
Green material fee, AB 2640 (07-08)
 non-diversion; alternative daily cover exclusion, AB 1594 (Ch. 719, 2014)
Inert waste exemption, AB 219 (99-00), SB 515 (Ch. 600, 1999), AB 173 (Ch. 811, 2001)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Jeopardy determination, reference correction, SB 1882 (2004), SB 1881 (Ch. 527, 2004)
Liens, AB 510 (91-92)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Offers in compromise, AB 3076 (Ch. 364, 2006)
Orange County exemption, ABx2 20 (95-96)
Out of state disposal, SB 730 (09-10)
Penalty, relief from, SB 1898 (Ch. 987, 1990)
Personal liability responsible persons, AB 2676 (Vetoed, 2010)
Processing fee, AB 3298 (87-88)
Recycling fee, AB 2136 (89-90)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (2001), SB 1185 (Ch. 543, 2001)
Seizure and sale, AB 4330 (Ch. 652, 1988)
Settlement, AB 3076 (Ch. 364, 2006)
Solid waste generator charge, [AB 1063](#) (15-16)

INTEGRATED WASTE MANAGEMENT FEE continued

Solid Waste Postclosure Fee, AB 274 (Ch. 318, 2009)
delayed operative date, AB 1004 (Ch. 417, 2010)
Solid Waste Vehicle Clean Air fee, SB 1078 (03-04), AB 712 (07-08)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Tires, AB 4234 (87-88), AB 1843 (Ch. 974, 1989)

MARIJUANA

Cannabis Certification and Regulation Act, SB 626 (2011)
Cash payments: contracting with BOE for collection: [AB 2149](#) (15-16)
Bank and credit union access, [AJR 25](#) (Res. Ch. 202, 2015)
advisory group, [AB 1575](#) (15-16)
Electronic database for shipping manifests
BOE access, [SB 837](#) (Ch. 32, 2016), [AB 1609](#) (15-16)
consultation with DFA, [SB 837](#) (Ch. 32, 2016), [AB 1609](#) (15-16)
Legalization, AB 390 (09-10), AB 2254 (09-10), ABx6 9 (09-10),
AB 1894 (13-14), SB 1262 (13-14), [AB 26](#) (15-16), [AB 34](#) (15-16), [SB 643](#) (15-16)
License, SBx6 17 (09-10), SB 1131 (09-10), SB 626 (11-12)
licensing indicia program, SB 847 (11-12)
Sales tax amnesty, [AB 756](#) (15-16), [AB 567](#) (Vetoed, 2016)
Sales Tax Enforcement Act, SB 1131 (09-10)
Sales tax exemption, terminally ill patients, [AB 821](#) (15-16)
Statement of Water Diversion, BOE collection, SB 837 (Ch. 32, 2016), AB 1609 (15-16)
Track and trace, [AB 266](#) (Ch. 689, 2015)
repeal; RTC, [SB 837](#) (Ch. 32, 2016), [AB 1609](#) (15-16)
Medical marijuana, AB 2312 (11-12), AB 1894 (13-14), [AB 26](#) (15-16), [AB 34](#) (15-16),
[SB 643](#) (15-16)
EFT exception, [AB 821](#) (Ch. 811, 2016)
Study, sales and use tax compliance, SB 626 (11-12)
Tax, AB 44 (87-88), SB 2559 (87-88), AB 390 (09-10), AB 2254 (09-10), ABx6 9 (09-10),
SBx6 16 (09-10), SB 1262 (13-14), [AB 243](#) (15-16), [AB 1548](#) (15-16), [AB 2243](#) (15-16),
[SB 987](#) (15-16),
Transactions and use tax, AB 2312 (11-12), AB 1894 (13-14), SB 1262 (13-14), [AB 26](#) (15-16),
[AB 34](#) (15-16), [SB 643](#) (15-16)

MISCELLANEOUS

Accounts receivable report, AB 2591 (Ch. 506, 2006)
Accounts receivable discharge threshold, SBx4 16 (Ch. 23, 2009)
Admissions to musical events, AB 629 (73-74), AB 655 (05-06)
Advertising space for food establishments, excise tax, SB 1118 (05-06)
California Fiscal Recovery Act ("Triple Flip"), ABx1 7 (Ch. 13, 2003)
Cigarette and tobacco products license, (SEE CIGARETTE AND TOBACCO PRODUCTS)
Coast and Ocean Stewardship Act of 2005 SB 956 (05-06)
Cocktail tax, [ABx2 18](#) (15-16)
Collection Fee, SBx4 16 (Ch. 23, 2009)
Cut flowers tax, SB 893 (71-72)
Economic poisons assessment law, AB 3020 (83-84)
Economic Recovery Bond Act ("Triple Flip") ABx5 9 (Ch. 2, 2003)

Electronic cigarettes, SB 400 (09-10), SB 882 (09-10), [SB 24](#) (15-16), [SB 140](#) (15-16),
[ABx2 6](#) (15-16), [SBx2 5](#) (Ch. 7, 2016)
 Energy Retrofitting Financing Program, (BOE Collection) SB 1130 (13-14), AB 122 (13-14),
 AB 2045 (13-14)
 Ephedrine retail sales, retailer notification to submit information to NPLeX, AB 1280 (11-12),
 AB 36 (11-12), SB 506 (13-14)
 Financial Institutions Records Match system, AB 1475 (11-12), SB 1015 (Ch. 37, 2012)
 Firearms, AB 4425 (73-74),
 Fireworks, AB 923 (05-06)
 Gross receipts tax, SB 102 (71-72)
 Heavy equipment tax, AB 1941 (11-12), AB 2114 (13-14), [SB 480](#) (15-16)
 Highway use and financing - ACR 109 (Res. Ch. 50, 1984)
 "Housekeeping":
 Business taxes, AB 357 (Ch. 947, 1981), AB 3195 (Ch. 1589, 1982),
 AB 2297 (Ch. 1707, 1984), AB 2786 (Ch. 308, 1986), SB 546 (Ch. 591, 1985)
 In-home support services sales tax, AB 1612 (Ch. 725, 2010), SB 172 (13-14)
 repeal of, [ABx2 4](#) (15-16)
 Internet activity, AB 1614 (97-98), AJR 20 (97-98), SB 1949 (99-00)
 report (taxation and the new economy) - SB 1933 (Ch. 619, 2000)
 Limited Liability Act, SB 469 (Ch. 1200, 1994), SB 930 (93-94)
 Limited Liability Partnerships, SB 513 (Ch. 679, 1995), AB 21 (07-08)
 Litter Tax, repeal of, AB 66 (Ch. 1150, 1979)
 Local government purchasing, SB 1125 (11-12)
 Low-income water rate assistance program , [AB 401](#) (Ch. 662, 2015)
 Medi-Cal managed health care sales tax, SB 78 (Ch. 33, 2013)
 New Corporation Exemption, AB 678 (03-04)
 Occupancy tax, coastal counties, SB 956 (05-06)
 Oil and gas severance tax revenue estimates: annual report, AB 656 (09-10)
 Penalty and fine waiver; small business, [AB 756](#) (15-16)
 Pet food tax, AB 1056 (73-74)
 Property tax reimbursement, heavy equipment rentals, [AB 2749](#) (15-16)
 Public Subsidies/Public Benefits Act, SB 1710 (99-00)
 Realignment, AB 86 (99-00)
 Redevelopment agencies, SB 152 (Ch. 951, 1981), AB 203 (Ch. 147, 1984),
 AB 322 (Ch. 1324, 1983), AB 838 (Ch. 1224, 1984), AB 1545 (83-84),
 AB 1812 (Ch. 602, 1983), AB 2921 (83-84), AB 3461 (83-84), AB 3967 (83-84)
 Refund of unconstitutional fees, SB 1325 (99-00)
 Regional Railroad Accident Preparedness and Response Fee, [SB 84](#) (Ch. 25, 2015)
 Regulations, effective dates, SB 1099 (Ch. 295, 2012)
 Regulatory fee register, AB 1475 (95-96)
 Report to Trade and Commerce Agency, fees collected, AB 475 (Ch. 719, 1997)
 Satellite services tax, AB 1016 (05-06), SB 530 (11-12)
 Special taxes, AB 3800 (81-82), SB 1159 (81-82), SCA 33 (81-82)
 Strike Force extension, SB 319 (Ch. 306, 1999)
 Tax expenditures, AB 1428 (83-84)
 Report, AB 1894 (83-84), ACR 17 (Res. Ch. 70, 1985), SCR 24 (85-86), AB 2884 (95-96),
 AB 559 (97-98), AB 2808 (97-98), SB 1710 (99-00), AB 168 (05-06), AB 735 (05-06),
 SB 577 (05-06), AB 1809 (Ch. 49, 2006), AB 1933 (05-06), AB 831 (07-08);
 AB 2638 (Vetoed, 2012)
 Timber products user forest restoration fee, SB 557 (03-04), AB 1492 (Ch. 289, 2012)
 Uniform Partnership Act of 1994, AB 583 (Ch. 1003, 1996)

Vehicle license fee:

off-highway vehicles, AB 489 (83-84)
 mobilehomes, AB 1136 (Ch. 1281, 1983)
 rentals, AB 118 (03-04)

Voter Registration:

state agencies, AB 1034 (99-00), SB 86 (Vetoed, 1999), SB 35 (Ch. 505, 2012)
 Vote requirement, state tax and fees, SB 1667 (03-04), SCA 5 (07-08), SCA 21 (07-08)
 Water fees, SB 548 (93-94)

MISCELLANEOUS SPECIAL TAXES

Admissions, AB 655 (05-06)
 Advertising space for food establishments, SB 1118 (05-06)
 Air Quality Fee, AB 1368 (97-98), AB 1407 (05-06)
 Offroad diesel fuel fee, AB 1407 (05-06)
 Ambulance quality assurance fee, AB 511 (09-10)
 Ammunition, AB 908 (81-82), ABx1 24 (93-94), AB 3076 (93-94), SB 1124 (95-96),
 SCA 12 (01-02), AB 760 (13-14)
 Arcade video machines, AB 3392 (91-92)
 Audits
 Managed Audit Program authority AB 2009 (Ch. 105, 2014)
 Bag Pollution Fee, AB 68 (09-10), AB 87 (09-10), SB 531 (09-10), AB 1998 (09-10),
 SB 700 (13-14)
 Ballast Water Fee, AB 703 (Ch. 849, 1999),
 authority to collect, AB 2380 (Ch. 110, 2000)
 imposition, arrives from a port or a place outside of California, AB 433 (Ch. 491, 2003)
 renamed Marine Invasive Species Fee, AB 433 (Ch. 491, 2003)
 repeal sunset date extension, AB 433 (Ch. 491, 2003)
 Batteries, SB 2711 (87-88), SB 1594 (Ch. 1122, 1989)
 Lead-acid, [AB 2153](#) (Ch. 666, 2016)
 Bay-Delta Water Fee, SB 229 (09-10)
 Bicycle fee, AB 1989 (11-12), [SB 1183](#) (13-14)
 Brake pad mitigation fee, AB 2996 (05-06)
 CARB tax, AB 1368 (97-98)
 Carbon dioxide tax, AB 1725 (93-94)
 Carbon tax, SB 1156 (13-14)
 Carbonated beverages, SB 1118 (05-06)
 Card clubs, AB 1661 (93-94)
 Carryout bag fee, SB 700 (13-14)
 Cathode ray tube device fee, SB 1523 (vetoed, 2002)
 Chemical security fee, AB 2479 (01-02)
 Cigarette fee, pollution and litter prevention, SB 942 (05-06), AB 1612 (05-06)
 Clean Alternative Fuel and Clean Vehicle Act of 2007, SB 494 (07-08)
 Clean vehicle discount program, AB 2791 (05-06)
 Clean vehicle incentive program, AB 493 (07-08)
 Closed circuit telecast tax, SB 1474 (87-88)
 Cocktail tax, [ABx2 18](#) (15-16)
 Covered electronic waste recycling fee, SB 20 (Ch. 526, 2003), SB 50 (Ch. 863, 2004)
 "Covered electronic device", AB 2611 (09-10)
 Department of Resources Recycling and Recovery, SB 63 (Ch. 21, 2009)
 innocent spouse, AB 1748 (Ch. 342, 2007)

MISCELLANEOUS SPECIAL TAXES continued

offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
operative date extension, AB 901 (Ch. 84, 2004), SB 50 (Ch. 863, 2004)
“person”, AB 2666 (13-14)
personal computers, AB 3001 (05-06), AB 546 (07-08), AB 1535 (07-08)
required to collect, SB 50 (Ch. 863, 2004)
retailer’s election to pay fee, AB 575 (Ch. 59, 2005)
sales suppression devices, criminal sanctions, AB 781, (Ch. 532, 2013)
Crude oil terminal fee, AB 1368 (97-98)
Diapers, SB 1051 (91-92), AB 2582 (89-90)
Disposable bag and cup fee, AB 586 (03-04)
Dog and cat products and containers, AB 1397 (91-92)
Drug manufacturer fee, AB 71 (05-06), SB 341 (09-10), SB 1071 (09-10), SB 809 (13-14)
Drug paraphernalia, AB 3775 (89-90)
Drug tax, SB 1156 (91-92)
Durable goods, SB 2292 (89-90)
Employment Agency Fee, AB 880 (03-04)
Fee Collections Procedure Law, SB 1920 (Ch. 407, 1992), SB 1684 (Ch. 1295, 1992)
claim filing deadline; extended, SB 442 (Ch. 253, 2013)
disasters, [AB 1559](#) (Ch. 257, 2016)
erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)
interest, relief of due to disaster, AB 1458 (Ch. 152, 2002)
interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
offers in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),
SB 1548 (Ch. 285, 2012)
refund of overpayment, AB 3076 (Ch. 364, 2006)
reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
sales suppression software, criminal sanctions, AB 781 (Ch. 532, 2013)
settlement, AB 3076 (Ch. 364, 2006)
Taxpayers’ Rights Advocate: authorization to return levied funds, SB 718 (Ch. 555, 1995),
SB 719 (95-96), AB 1222 (13-14), AB 2249 (13-14), [AB 1277](#) (Ch. 789, 2015)
Fire and rescue mutual aid program, [AB 1203](#) (15-16)
Firearms, SB 1011 (89-90), AB 856 (93-94), SB 1129 (93-94), ABx1 24 (93-94),
SB 1124 (95-96)
Florescent tube fee, AB 712 (01-02)
Graffiti, AB 3580 (Ch. 1411, 1990), SB 2448 (89-90), SB 224 (91-92), SB 138 (09-10)
community service districts, AB 3457 (91-92)
Greenhouse gas, motor vehicle fee, AB 2638 (07-08)
Harmful matter, AB 1739 (91-92), AB 1551 (07-08)
Hazardous electronic scrap fee, SB 1619 (01-02)
Hazardous material railroad tank car fee, SB 506 (13-14), SB 1319 (13-14)
Hazardous material surfact transportation fee, [AB 102](#) (15-16)
Hazardous material transportation fee, AB 2822 (05-06)
Household batteries, AB 3530 (89-90)
Interceptor and Trap Grease Fee, SB 1107 (09-10)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Lead-Acid Battery Fee, [AB 2153](#) (Ch. 666, 2016)
Lead poisoning fee, SB 1627 (89-90)
Litter reduction and recycling fee, AB 586 (03-04)
Low-income water rate assistance program; program development, AB 1434 (13-14)
Lumber products assessment, AB 1492 (Ch. 289, 2012), SB 861 (Ch. 35, 2014),
AB 2031 (Ch. 810, 2014)
Luxury tax, SB 2078 (81-82), SBx1 9 (83-84), SB 988 (91-92)

MISCELLANEOUS SPECIAL TAXES continued

Managed Audit Program, [AB 2009](#) (Ch. 105, 2014)
Marine Invasive Species Fee, AB 433 (Ch. 491, 2003), SB 497 (Ch. 292, 2006)
 (see also Ballast Water Fee)
 innocent spouse, AB 1748 (Ch. 342, 2007)
 offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
Mercury Lamp Recycling Fee, SB 1180 (03-04)
Moore Telephone Tax:
 double taxation, SB 546 (Ch. 591, 1985)
 due dates, SB 546 (Ch. 591, 1985)
 repeal of Moore Universal Telephone Service Act, AB 3386 (Ch. 163, 1987)
Munitions tax, AB 602 (03-04), AB 992 (03-04), AB 2858 (03-04)
Natural gas surcharge, (SEE NATURAL GAS SURCHARGE)
"Nickel-a-bullet" tax, SCA 12 (01-02), AB 602 (03-04), AB 992 (03-04), AB 2858 (03-04)
Non-participating manufacturer cigarette fee, AB 1239 (03-04), SB 676 (03-04)
Occupancy tax, SB 6 (89-90), SB 988 (91-92), SB 1984 (91-92)
Ocean ranger fee, SB 1582 (07-08)
Oil and gas severance tax, AB 656 (09-10), AB 1326 (11-12), SB 241 (13-14)
Oil recycling, AB 2076 (Ch. 817, 1991), AB 3749 (89-90), AB 3073 (Ch. 1101, 1992)
Oil severance tax, ABx3 9 (07-08), AB 656 (09-10), AB 1604 (09-10), ABx6 1 (09-10),
 ABx8 41 (09-10), [SB 241](#) (13-14), [SB 1017](#) (13-14)
 local oil severance tax, SB 653 (11-12)
Paint, SB 1409 (89-90), AB 1565 (91-92)
Pay-at-the-pump insurance fee, SB 548 (91-92), SB 678 (95-96)
Penalty and fine waiver; small business, [AB 756](#) (15-16)
Pet food tax, SB 1277 (09-10)
Petroleum products:
 5% franchise tax, SB 1077 (83-84)
 new tax, SB 788 (81-82)
Perchlorate storage facility fee, SB 1004 (03-04)
Pesticide Fee, SB 391 (Ch. 913, 2004)
Petition for redetermination, filing deadline, AB 2453 (11-12)
Petroleum pollution cleanup fee, AB 2682 (01-02), SB 1994 (01-02), AB 1500 (03-04),
 SB 981 (03-04)
Plastic pollution fee, SB 1069 (01-02)
Poison Control Fee, AB 3103 (91-92)
Pollution and litter prevention, SB 942 (05-06), AB 1612 (05-06)
Polybrominated diphenyl ether (PBDE) prevention fee, AB 302 (03-04)
Pornography Tax, AB 1301 (99-00), AB 1551 (07-08), AB 2914 (07-08), AB 847 (09-10),
 AB 1082 (09-10)
Precursor Drug Tax, SB 560 (97-98), AB 306 (99-00), SB 421 (05-06), SB 1458 (05-06)
Prepaid mobile telephony services surcharge, AB 1050 (11-12), [AB 300](#) (Vetoed, 2013),
 [AB 1717](#) (Ch.885, 2014)
 clean-up, [SB 84](#) (Ch. 25, 2015), [SB 802](#) (15-16), [SB 1481](#) (Ch. 89, 2016)
Propane surcharge:
 imposition, AB 766 (Ch. 388, 1994)
 repeal of Board administration, AB 2430 (Ch. 651, 1996)
Property tax reimbursement, heavy equipment renters, [AB 2749](#) (15-16)
Pseudoephedrine fee, SB 421 (05-06), SB 1458 (05-06)
Railroad Accident Preparedness and Immediate Response Fee, [SB 1319](#) (13-14),
 [SB 84](#) (Ch. 25, 2015), [AB 111](#) (15-16)
Real estate transfer, SB 988 (91-92)

MISCELLANEOUS SPECIAL TAXES continued

Regional Railroad Accident Preparedness and Immediate Response Fee, [SB 1319](#) (13-14)
Regulated Chemical Surtax, SB 560 (97-98), AB 306 (99-00)
Reimbursement, third-party check charges, AB 1126 (2001), SB 1185 (Ch. 543, 2001)
Rental vehicles, AB 1492 (93-94)
Reports to Legislature, electronic filing, SB 1641 (Vetoed, 2008)
Satellite service provider tax, SB 530 (11-12)
Satellite subscription tax, SB 1849 (01-02)
Services, AB 9 (05-06), [SB 8](#) (15-16)
Sexually explicit materials:
 5% gross receipts tax, AB 2122 (85-86), AB 2123 (85-86), AB 1551 (07-08)
Sexually oriented business tax, AB 2441 (11-12), SB 782 (13-14)
Single use bags, AB 68 (09-10), AB 87 (09-10), SB 531 (09-10), AB 1998 (09-10)
Soda Pop, AB 105 (83-84), SB 1520 (01-02), AB 1683 (09-10), AB 2100 (09-10), AB 669 (11-12),
 SB 622 (13-14), AB 1357 (15-16), [AB 2782](#) (15-16)
 local sweetened beverage tax, SB 653 (11-12)
Sports events:
 excise tax, AB 2437 (83-84)
 ticket tax, AB 694 (91-92), SB 611 (93-94)
State Responsibility Area Fire Fee, ABx3 41 (09-10), ABx1 24, (11-12), ABx1 29 (Ch. 8, 2011)
 (see also Fire Prevention Fee)
 regulations, AB 2474 (11-12)
 repeal, AB 1506 (11-12), SB 1040 (11-12)
Sweetened beverage tax, SB 1210 (09-10), AB 2100 (09-10), AB 669 (11-12), [SB 622](#) (13-14),
 AB 1357 (15-16), [AB 2782](#) (15-16)
 local sweetened beverage tax, SB 653 (11-12)
Tax on sport wagering, AB 557 (87-88)
Tax on tires, AB 4607 (87-88)
Tires, shredded, AB 1843 (Ch. 974, 1989)
Tobacco Products Fee, SB 676 (03-04)
Toxic Chemical Fee, SB 1168 (03-04)
Uniform payment date, [AB 358](#) (15-16)
Universal Telephone Service Act, AB 1348 (Ch. 1143, 1983)
Utility user's tax:
 county, SB 998 (83-84)
 electricity, gas, water and telephone, ACA 4 (87-88)
Vehicle emissions surcharge, AB 2791 (05-06), AB 2638 (07-08)
Vehicle Rental Tax, AB 487 (Vetoed, 2003), AB 118 (03-04), SB 300 (03-04), SB 849 (03-04)
Video tax, AB 4 (91-92)
Water Rights Fee, SB 1049 (Ch. 741, 2003), SB 31 (05-06)
 collection, statements, ABx7 11 (09-10), [SB 837](#) (Ch. 32, 2016), [AB 1609](#) (15-16)
 innocent spouse, AB 1748 (Ch. 342, 2007)
 offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
 repeal, AB 2422 (03-04), AB 1290 (05-06)
Water tax, SB 959 (91-92), AB 18 (91-92)
Water fees and assessments, AB 614 (91-92), AB 2397 (91-92) AB 2473 (91-92) SB 1565 (91-92),
 SB 1865 (91-92), AB 1839 (05-06), SB 1166 (05-06), SB 229 (09-10); SB 681 (09-10),
 SB 735 (09-10), SB 34 (11-12)
Windfall oil profits tax, SJR 46 (81-82)
 natural gas, AB 3505 (81-82)

MOTOR VEHICLE FUEL

Acceleration, SB 124 (83-84)
Additional tax, SB 1687 (81-82), AB 186 (2010-11), ABx8 6 (Ch. 11, 2010), SBx8 6 (09-10)
Aircraft jet fuel rate increase, SB 1760 (93-94)
Aircraft jet fuel user, AB 2419 (85-86):
 common carrier exclusion, AB 2341 (Ch. 928, 1986), AB 671 (87-88), AB 3248 (87-88),
 AB 2263 (89-90), SBx 1 (91-92), SB 29 (91-92), SB 145 (91-92)
Alcohol fuel, SB 654 (Ch. 950, 1981)
Alternative fuels report, revenue, SB 494 (07-08)
Applications for refund, SB 262 (Ch. 437, 1989)
Bay Area local excise tax, SB 1080 (93-94), SB 877 (95-96), AB 595 (Ch. 878, 1997)
Blended fuels, E85, SB 1485 (Ch. 493, 2012)
 gasohol, [AB 1442](#) (15-16), [AB 2127](#) (Vetoed, 2016)
Blending penalty, AB 2573 (Vetoed, 1996)
Clean Alternative Fuel and Clean Vehicle Act of 2007, SB 494 (07-08)
Clean Fuel Incentive, AB 1190 (07-08)
Computation of amount to transfer to Conservation & Enforcement Services Account,
 SB 1508 (87-88)
Conform to Diesel Tax Law & Federal fuel tax law, AB 2114 (Ch. 1053, 2000),
 AB 309 (Ch. 429, 2001)
Conversion of tax paid gallons, SB 1302 (Ch. 865, 1999)
Credit in lieu of refund, AB 3076 (Ch. 364, 2006)
Credit interest on refunds, SB 1939 (95-96)
Diesel fuel, SB 1028 (87-88)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Elimination of exemptions & deductions, SB 1336 (87-88)
Exemptions:
 enterprise zone, AB 243 (01-02)
 fire prevention, AB 3250 (81-82)
 foreign counsel, SB 2612 (89-90), SB 2196 (Ch. 1528, 1990)
 gasohol, SB 1931 (87-88)
 public safety vehicles, SB 1608 (01-02)
 race car, AB 1008 (Ch. 1023, 1985), SB 1060 (Ch. 605, 2003)
Federal rate decrease, SB 196 (95-96), SB 60 (97-98)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Fuel Tax Swap, ABx8 6 (Ch. 11, 2010), SB 70 (Ch. 9, 2010), SB 1396 (11-12)
 revenue allocation, [ABx1 1](#) (15-16)
 revenue neutrality adjustment, [AB 1591](#) (15-16), [SB 321](#) (15-16), [SBx1 1](#) (15-16),
 ABx1 1 (15-16), ABx1 26 (15-16),
 revenue neutrality, DOF rate setting obligation, SB 791 (13-14), [SB 433](#) (15-16)
IFTA, SB 469 (Ch. 411, 1989)
Imposition of tax, AB 2114 (Ch. 1053, 2000)
Information sharing, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Judgments:
 authority to offset, SB 718 (Ch. 555, 1995)
 interest, SB 718 (Ch. 55, 1995)
Liens, AB 510 (91-92)

MOTOR VEHICLE FUEL, continued

Local excise tax, SB 1080 (93-94), SB 877 (95-96), AB 595 (Ch. 878, 1997)
Local motor vehicle fuel fee, AB 2558 (07-08), AB 2744 (07-08)
Local motor vehicle fuel tax, SB 215 (Ch. 541, 1981), SB 1293 (Ch. 1168, 1982),
AB 950 (81-82), AB 974 (81-82), AB 1454 (81-82), SB 663 (81-82), SCA 37 (83-84),
SB 300 (Ch. 1600, 1985), SCA 12 (85-86), AB 2173 (11-12)
repeal, SB 1376 (11-12)
Local tax, AB 3975 (87-88), AB 1520 (89-90), SB 2391 (89-90)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Measure:
retail value, AB 2006 (89-90), SCA 23 (89-90)
temperature corrected gallonage, SB 1901 (Ch. 586, 1988)
Metropolitan Transportation Commission, gasoline tax, AB 2173 (11-12)
Mileage based tax, study SB 1077 (Ch. 835, 2014)
Motor vehicle fuel/diesel fee, AB 2847 (03-04), AB 3104 (03-04), SB 1614 (03-04),
AB 2558 (07-08), AB 2744 (07-08), SBx1 11 (Vetoed, 2009), ABx3 40 (09-10)
MTBE fee, SB 2198 (97-98), SB 989 (99-00)
Penalties, AB 3375 (Ch. 975, 1994), SB 1332 (93-94)
Penalty, relief from, SB 1898 (Ch. 987, 89-90), SB 151 (Ch. 768, 1989)
Percentage tax rate, AB 477 (99-00)
Pollution tax, SB 155 (89-90), AB 2558 (07-08), AB 2744 (07-08)
Prepayments, AB 399 (Ch. 1102, 1983)
Public transportation services, SB 1662 (Ch. 1500, 1982)
Qualified distributor, tax paid gallons, SB 1302 (Ch. 865, 1999)
Rate, AB 965 (81-82), SB 290 (85-86), SB 300 (Ch. 1600, 1985), SB 1560 (Ch. 525, 1986),
ACA 68 (87-88), ACA 69 (87-88), SB 407 (87-88), SB 2600 (87-88), AB 14 (89-90),
SB 300 (Ch. 105, 1989), AB 2050 (89-90), ACA 44 (89-90), SB 339 (89-90),
AB 2726 (89-90), SB 868 (91-92), SB 1216 (91-92)
Rate increase, SB 1256, SB 1433 (93-94), AB 2325 (05-06), AB 186 (09-10),
ABx8 6 (Ch. 11, 2010), SBx8 6 (09-10), [SB 16](#) (15-16), [SBx1 1](#) (15-16), ABx1 26 (15-16),
[AB 1591](#) (15-16)
Rate indexing, AB 653 (97-98), AB 2114 (99-00), SB 541 (03-04), [SBx1 1](#) (15-16),
ABx1 26 (15-16), [AB 1591](#) (15-16)
Reclassify alcohol fuel as motor vehicle fuel, AB 2788 (09-10)
Refunds:
aircraft, AB 671 (87-88), AB 2853 (87-88), AB 3248 (87-88), SB 2568 (87-88),
AB 2143 (Ch. 1027, 1989):
blended fuels, E85, SB 1485 (Ch. 493, 2012)
designated transportation service agencies, AB 3403 (Ch. 762, 1983), AB 336 (Ch. 46, 1983)
Repeal motor vehicle fuel tax law, ABx3 2 (Vetoed, 2009), ABx3 39 (09-10), SB 1376 (11-12)
Returns, AB 189 (83-84), AB 223 (Ch. 323, 1983), AB 399 (Ch. 1102, 1983)
Sacramento/San Joaquin Delta Levee improvements, SB 1236 (87-88)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Train operator information report, AB 3079 (Ch. 306, 2008)
Underground storage tank fee imposition, AB 131 (93-94)
Use of funds, SCA 10 (93-94)
User fees, SCA 12 (85-86), ACA 7 (89-90), SCA 1 (89-90), SCA 5 (89-90), SCA 7 (89-90)
Uses of fuel taxes on vessels, ACA 12 (95-96)
Wholesaler, collection by, SB 351 (Ch. 770, 1991)

NATURAL GAS SURCHARGE

Gas furnace replacement program, SB 1816 (05-06)
Imposition, SB 1147 (93-94), SB 678 (95-96), AB 1002 (Ch. 932, 2000), SB 939 (11-12)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Offers in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)
Public utility gas corporation, no longer required to collect, SB 939 (11-12)
Rate setting formula, SB 1816 (05-06), AB 2441 (09-10)
Repeal, ABx1 11 (01-02)

OCCUPATIONAL LEAD POISONING FEE

SB 240 (Ch. 798, 1991), AB 3433 (93-94)
Exemption of fees for certain employers, AB 1195 (Ch. 720, 1996)

OIL RECYCLING FEE

Bulk oil, AB 1103 (Ch. 822, 1995)
Cleanup, AB 3073 (Ch. 1101, 1992)
Imposition, AB 3749 (89-90), AB 2076 (Ch. 817, 1991)
Penalties, AB 712 (Ch. 675, 1993)
Recycled oil rate, AB 1783 (93-94)

OIL SEVERANCE TAX

AB 19 (81-82), AB 1393 (81-82), AB 1597 (81-82), AB 2947 (81-82), AB 3415 (81-82),
AB 3756 (81-82), ACA 1 (81-82), SB 2077 (81-82), AB 3 (83-84), AB 58 (83-84),
AB 76 (83-84), AB 78 (83-84), ABx1 13 (83-84), AB 1962 (83-84), ACA 9 (83-84),
SB 310 (83-84), SBx1 9 (83-84), AB 2878 (89-90), AB 2115 (91-92), AB 1693 (93-94),
AB 336 (95-96), ABx3 9 (07-08), AB 656 (09-10), AB 1604 (09-10), ABx6 1 (09-10),
ABx8 41 (09-10), AB 1326 (11-12), [SB 241](#) (13-14), [SB 1017](#) (13-14)
Proposition 87 (failed, 2006)
Local oil severance tax, SB 653 (11-12)

OIL SPILL FEE

Collection cost recovery fee, SB 858 (Ch. 721, 2010)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
SB 442 (Ch. 253, 2013)
claim filing deadline; extended, SB 442 (Ch. 253, 2013)
Fee-paid crude oil; refined products, [AB 815](#) (Ch. 108, 2015)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Grants, oil spill response trust fund, AB 2547 (07-08)
Inflation adjustment, SB 775 (Ch. 1202, 1993)
Innocent spouse, AB 1748 (Ch. 342, 2007)
Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Jeopardy determination, reference correction, SB 1882 (03-04), SB 1881 (Ch. 527, 2004)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Marine terminal, imposition of fee, AB 1466 (13-14), AB 2678 (13-14), SB 1319 (13-14),
SB 861 (Ch. 35, 2014)
Minimum designated amount, SB 171 (Ch. 1190, 1993)
Offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008),
SB 1548 (Ch. 285, 2012)

Penalty relief, failure to file, SB 1882 (2004), SB 1881 (Ch. 527, 2004)
 Personal liability responsible persons, AB 2676 (Vetoed, 2010)
 Pipeline operators, imposition of fee, AB 1466 (13-14), SB 1319 (13-14), SB 861 (Ch. 35, 2014),
[AB 815](#) (Ch. 108, 2015)
 Rate, SB 2040 (Ch. 1248, 1990), SB 7 (Ch. 10, 1991), AB 1409 (Ch. 300, 1991),
 AB 3941 (89-90), AB 2603 (89-90), AB 2912 (Ch. 1312, 1992), AB 3173 (Ch. 1313, 1992),
 SB 2025 (Ch. 1314, 1992), SB 849 (Ch. 514, 2002), AB 2032 (Vetoed, 2008),
 AB 1112 (Ch. 583, 2011), SB 1192 (11-12), AB 881 (13-14), AB 1466 (13-14), SB 1319 (13-14),
 SB 861 (Ch. 35, 2014)
 Rebuttable presumption, AB 1466 (13-14), SB 861 (Ch. 35, 2014)
 Refinery, imposition of fee, AB 1466 (13-14), AB 2678 (13-14), SB 1319 (13-14),
 SB 861 (Ch. 35, 2014), [AB 815](#) (Ch. 108, 2015)
 Refund of overpayment, AB 3076 (Ch. 364, 2006)
 Reimbursement, third-party check charges, AB 1126 (2001), SB 1185 (Ch. 543, 2001)
 Settlement, AB 3076 (Ch. 364, 2006)
 Taxpayer Rights, authorization to return levied funds, [AB 1222](#) (13-14), [AB 2249](#) (13-14)
[AB 1277](#) (Ch. 789, 2015)

PROPERTY TAX

Administrative costs:

cities and special district share, AB 1347 (99-00)
 counties, AB 1954 (85-86), SB 582 (85-86), SB 1023 (87-88), SB 657 (Ch. 498, 1995),
 AB 1055 (95-96), AB 1931 (95-96), SB 1827 (Ch. 1087, 1996),
 grant pilot program (State-County Assessors' Partnership Program), SB 854 (Ch. 28, 2014)
 grant program (State-County Property Tax Administration Grant Program),
 AB 589 (Ch. 521, 2001), AB 1717 (05-06), AB 83 (07-08)
 loan program (State-County Property Tax Administration Loan Program),
 AB 818 (Ch. 914, 1995), AB 719 (Ch. 420, 1997), AB 1036 (Ch. 602, 2000), AB 1181 (11-12),
 AB 2650 (11-12)
 schools share, AB 1055 (95-96), AB 1661 (Ch. 84, 1999), SB 1982 (99-00), AB 964 (01-02),
 AB 483 (13-14)
 Affordable housing unit, silent seconds, AB 793 (07-08), SB 499 (13-14), [AB 668](#) (Ch. 698, 2015),
[AB 2450](#) (Ch. 300, 2016)
 Agricultural conservation easements, SB 275 (Ch. 931, 1995), SB 1864 (Ch. 616, 2002)
 index of easements and deed restrictions, AB 1011 (Ch. 819, 2001)
 Agricultural property
 contract restrictions, AB 128 (65-66)
 dairy, cogeneration equipment income tax credit, SB 877 (01-02)
 fish screens, SB 1532 (03-04)
 percent good factors, AB 2714 (Ch. 299, 2002)
 personal property exemption, AB 1380 (01-02)
 restricted valuation, SB 1637 (57-58)
 sales tax, agricultural equipment, SB 1553 (99-00)
 zoning, rebuttable presumption, AB 128 (65-66)
 Aircraft:
 aerospace museum, SB 1880 (Ch. 200, 2004)
 air taxi, AB 2688 (Ch. 362, 2012)
 allocation formula, AB 1539 (Ch. 1219, 1982)
 assessment by Board, SB 593 (03-04), AB 964 (Ch. 699, 2005), [SB 661](#) (15-16)
 centralized lead county system, AB 964 (Ch. 699, 2005), AB 311 (Vetoed, 2009),
 AB 384 (Ch. 228, 2010), [AB 1157](#) (Ch. 440, 2015), [AB 2622](#) (15-16), [SB 1329](#) (15-16)
 cost data, SB 1827 (Ch. 1087, 1996)
 definitions, SB 947 (Ch. 351, 2011)

Aircraft, continued

distribution of revenue, AB 647 (81-82)
 fractionally owned, SB 87 (Ch. 180, 2007)
 historical, SB 971 (85-86), SB 95 (Ch. 267, 1988), SB 2086 (Ch. 214, 2002),
 SB 1059 (Ch. 604, 2003), SB 1880 (Ch. 200, 2004)
 representative period, [AB 2622](#) (15-16)
 property statements, SB 1880 (Ch. 200, 2004)
 storage exemption, SB 14 (05-06)
 trial de novo, [SB 1329](#) (15-16)
 valuation, settlement agreement, AB 1807 (Ch. 86, 1998), AB 964 (Ch. 699, 2005),
 AB 311 (Vetoed, 2009), AB 384 (Ch. 228, 2010), [AB 1157](#) (Ch. 440, 2015), [AB 2622](#) (15-16),
[SB 1329](#) (15-16)

Appraisers, AB 3746 (Ch. 372, 1986)

private contractors, SB 2170 (Ch. 647, 2000)
 training, online, SB 1777 (Vetoed, 2008)

Appraiser licensing, AB 527 (Ch. 491, 1990), SB 2380 (Ch. 646, 1990):

regulation, SB 910 (Ch. 1368, 1990), AB 3288 (93-94), SB 27 (Ch. 207, 1996)

Assessment:

arbitrary and penal, AB 2178 (Ch. 462, 1981)
 CalTrans, unused property, ACA 9 (07-08), AB 1886 (07-08), ACA 13 (07-08)
 fees, AB 3843 (Ch. 1494, 1990)
 planned developments, AB 2830 (Ch. 407, 1984)
 practices survey reports, SB 1337 (Ch. 1184, 1988), AB 2234 (13-14), [AB 681](#) (Ch. 404, 2015)
 public purposes: dedicated to, AB 2599 (83-84)
 Rule 2, SCA 41 (85-86)
 state assessees: assessment of non-unitary property, SB 622 (Ch. 694, 1983)
 state owned property, SB 1687 (Ch. 1158, 1992)
 technical changes, AB 2764 (Ch. 841, 1990)
 timeshares, SB 217 (Ch. 1110, 1983)
 trespass, SB 506 (81-82)
 undivided interests: separate assessment, SB 1314 (83-84)
 value notices: e-mail, SB 1493 (Ch. 185, 2010)

Assessment analyst certification, AB 2756 (Vetoed, 2014), [AB 1534](#) (Ch. 446, 2015)

Assessment appeals:

after audit, AB 1643 (99-00), AB 645 (Ch. 238, 2001)
 appeals, AB 1603 (Ch. 7, 1982), SB 581 (Ch. 749, 1985), AB 4611 (87-88),
 AB 3359 (Ch. 356, 1994), AB 3411 (93-94), AB 1252 (Ch. 958, 1995),
 AB 1620 (Ch. 164, 1995), SB 657 (Ch. 498, 1995), AB 282 (95-96)
 applications, SB 542 (Ch. 941, 1997)
 contingency fee bans, SB 342 (11-12)
 continuances, AB 1027 (97-98)
 cost reimbursement, AB 1055 (Ch. 1073, 1996)
 duplicate applications, SB 44 (Ch. 388, 1996)
 electronic filing, AB 1042 (Ch. 195, 2007)
 escape assessments, SB 657 (Ch. 498, 1995), AB 1027 (97-98), SB 555 (Ch. 264, 2005),
 SB 1494 (Ch. 654, 2010)
 fees: filing, AB 1422 (Vetoed, 1993)
 written findings, AB 2091 (85-86)
 filing deadline, AB 614 (93-94), AB 1027 (97-98), SB 549 (Ch. 941, 1997), AB 2763 (99-00),
 SB 2169 (99-00), AB 645 (Ch. 238, 2001), SB 2092 (Ch. 775, 2002)
 information requested by assessor, AB 1027 (97-98), AB 2857 (03-04)

Assessment appeals, continued

jurisdiction:

- change in ownership/new construction, AB 2890 (Ch. 1457, 1986)

local jurisdictions,

- appeal rights, AB 282 (95-96), AB 2178 (95-96), AB 1027 (97-98)

- for state assessee hearings, SB 437 (89-90), AB 2442 (03-04)

- notification to, AB 282 (1995), AB 2178 (95-96)

- lobbying regulation, AB 204 (11-12)

- opinion of value: assessee, AB 3382 (Ch. 1465, 1982), SB 1685 (Ch. 982, 1986),

- AB 3411 (93-94), AB 1252 (Ch. 958, 1995), SB 95 (93-94), AB 2178 (95-96),

- AB 1319 (Ch. 182, 1997), AB 1027 (97-98), AB 2857 (Ch. 768, 2004),

- SB 1494 (Ch. 654, 2010)

- property tax agent registration, AB 2183 (11-12), AB 355 (13-14), AB 1151 (13-14),

- AB 2415 (Vetoed, 2014)

- Section 11 filing deadline, [SB 1480](#) (Ch. 116, 2016)

- solicitations, AB 1178 (Ch. 249, 1997), AB 992 (Ch.496, 2009), AB 75 (Ch. 269, 2011)

standing by third parties

- local level, AB 282 (95-96), AB 2178 (95-96)

- state level, SB 437 (89-90), AB 1027(97-98), AB 2442 (02-03)

- stipulations, SB 1223 (95-96)

Assessment Appeals Boards:

- BOE review of local board, SCA 26 (91-92), SB 1234 (Ch. 942, 1999)

- Brown Act, AB 1590 (11-12)

- challenges, board membership, AB 152 (Ch. 481, 1989), AB 1252 (Ch. 958, 1995)

- conflict of interest safeguards, SB 1231 (Ch. 941, 1999), AB 824 (Ch. 477, 2009),

- SB 1494 (Ch. 654, 2010)

- court remands, written instructions, AB 43 (13-14)

- create boards, AB 34 (1966)

- disqualification of member, SB 1834 (95-96), SB 1827 (Ch. 1087, 1996)

- hearing officers, AB 3742 (Ch. 660, 1982), AB 687 (83-84), AB 1200 (Ch. 1224, 1983),

- AB1620 (Ch. 164, 1995), SB 555 (Ch. 264, 2005), SB 1494 (Ch. 654, 2010)

- member training, SB 1957 (Ch. 974, 1990)

- membership, SB 1786 (Ch. 568, 1984), SB 2324 (Ch. 567, 1984), SB 1234 (Ch. 942, 1999),

- SB 1831 (Ch. 407, 2004)

- multi-county, SB 1831 (91-92)

- number of boards, AB 1620 (Ch. 164, 1995), SB 657 (Ch. 498, 1995),

- SB 713 (Ch. 171, 1996)

- required over 100,000 in population, ACA 10 (1966)

- rules of procedures, AB 1027 (97-98)

- substitute board from other county, AB 824 (Ch. 477, 2009)

- Assessment rate: 100%, SB 1673 (85-86)

- Assessment ratio studies, AB 2890 (Ch. 1457, 1986)

Assessment roll:

- content, AB 2138 (Ch. 186, 1981)

- estimates to Board of Supervisors, AB 2210 (11-12)

- machine prepared, AB 1066 (57-58)

- parcel number order, (no bill, 57-58)

- property address, confidential, AB 2065 (01-02), AB 2263 (Ch. 881, 2016)

- protection of public safety officials home address, AB 2238 (Ch. 621, 2002)

Assessor:

- assessed value projections: school bond elections, AB 2116 (Ch. 129, 2016)

- audits: charge for cost of, AB 4003 (83-84)

- campaign contributions, AB 2415 (Vetoed, 2014)

Assessor, continued

comments: public utility property, AB 1394 (81-82)
 criminal investigations into assessor acts, AB 662 (63-64)
 employees, annual reviews, SB 196 (05-06)
 former assessor survey commentary, [AB 681](#) (Ch. 404, 2015)
 fraudulent assessments, BOE notify district attorney, AB 662 (63-64)
 lobbying, AB 404 (11-12)
 Los Angeles County, AB 1963 (Ch. 523, 1981)
 qualifications, SB 27 (Ch. 207, 1996), SB 1880 (Ch. 200, 2004)
 Pathway to homeownership program; value property, AB 2388 (15-16)
 record:
 access, AB 85 (83-84), AB 858 (Ch. 116, 1983), SB 295 (Ch. 1162, 1988)
 by city finance employees, AB 563 (Ch. 320, 2011)
 by Controller, AB 4352 (85-86)
 by Dept. of Child Support Services, AB 3033 (Ch. 759, 2002)
 by Dept. of Forestry and Fire Protection, SB 1059 (Ch. 741, 2003)
 by Dept. of General Services, AB 2890 (Ch. 1457, 1986)
 by FTB, AB 263 (85-86)
 by public, SB 1653 (Ch. 1511, 1986), SB 657 (Ch. 498, 1995), SB 716 (Ch. 527, 1995)
 by Recorder, SB 816 (Ch. 622, 2009)
 by Tax collector, SB 948 (Ch. 352, 2011)
 sealed from public inspection, AB 2995 (85-86)
 Task force on Institutional Investors: governor-appointment, AB 2282 (15-16)
 term limits, SB 22 (97-98)
 unsecured roll information, AB 1668 (Ch. 76, 1996)
 Assessors' Handbooks, AB 1027 (97-98)
 Baled cotton, AB 111 (65-66)
 Banks, AB 2890 (Ch. 1457, 1986)
 Base year value transfers, SB 2474 (85-86), SB 473 (Ch. 219, 1988), SB 587 (Ch. 537, 1988):
 claim form confidentiality, SB 555 (Ch. 264, 2005), SB 1045 (Ch. 449, 2007)
 co-owners each transfer, AB 1448 (91-92)
 disabled child, [AB 571](#) (15-16), [ACA 6](#) (15-16)
 disabled, parent-child, SB 124 (Ch. 126, 1990), SB 1639 (Ch. 1180, 1992),
 SB 542 (Ch. 941, 1997)
 disabled person, SB 1982 (87-88), SB 1692 (Ch. 897, 1996)
 disaster – value test, SB 1184 (Ch. 613, 2001), SB 2092 (Ch. 775, 2002),
 SB 1777 (Vetoed, 2008), SB 824 (Ch. 67, 2009)
 disasters, ACA 41 (Ch. 136, 1992), AB 1894 (Ch. 1053, 1993), AB 2453 (93-94),
 AB 382 (Ch. 72, 1994), SB 1431 (Ch. 1222, 1994), SB 594 (Ch. 353, 1997),
 AB 1890 (Ch. 317, 2006), AB 157 (Ch. 341, 2010), SB 947 (Ch. 351, 2011)
 eminent domain, ACA 30 (89-90), SCA 15 (05-06), [SB 803](#) (Ch. 454, 2015)
 environmental contamination, ACA 22 (Res. Ch. 60, 1998 - Proposition 1),
 SB 1231 (Ch. 941, 1999), SB 1062 (Ch. 471, 2003), AB 3073 (Ch. 354, 2004)
 grapevines, AB 3303 (Ch. 413, 1992), AB 122 (Ch. 607, 1997), SB 1455 (99-00),
 AB 1790 (Ch. 272, 2000)
 inflation factor, CA Housing Price Index (HPI), SB 984 (07-08)
 intercounty, ACA 57 (89-90), retroactivity, AB 481, (89-90), AB 240 (Ch. 227, 1997)
 mandatory statewide acceptance, ACA 57/AB 3235 (87-88), AB 1960/ACA 39 (97-98),
 SB 1415/SCA 31 (09-10), [AB 1172](#) (13-14)
 mobilehome parks, SB 2092 (Ch. 775, 2002)
 noise impacted areas, SB 105 (89-90), SCA 3 (89-90), SCA 4 (89-90)

Base year value transfers, continued

- prospective relief, AB 3076 (Ch. 364, 2006)
- seniors and disabled, ACA 1 (Res. Ch. 64, 1987), AB 2835 (Ch 1447, 1990), AB 3723 (Ch. 902, 1990), AB 3843 (Ch. 1494, 1990), SB 1673 (93-94), SB 1692 (Ch. 897, 1996), AB 240 (Ch. 227, 1997), SB 1105 (Ch. 940, 1997), SB 383 (Ch. 693, 2000), SB 984 (07-08)
- additional new construction, claim, AB 2579 (07-08), AB 321 (09-10)
- homes greater value, SCA 24 (07-08) , SB 274 (09-10), SCA 11 (09-10), [SB 378](#) (15-16), [AB 2668](#) (15-16), [ACA 12](#) (15-16), [SCA 9](#) (15-16)
- increase time to acquire, SB 274 (09-10), SCA 11 (09-10)
- spouses, separate claims, AB 2579 (07-08), AB 321 (09-10), [AB 1378](#) (Vetoed, 2015), [ACA 6](#) (15-16)
- trusts, SB 1494 (Ch. 654, 2010)
- Billboards, assessment of, AB 4256 (89-90)
- Bills, AB 1603 (Ch. 7, 1982)
 - consolidation of bills, AB 2975 (Ch. 138, 1996)
- Board surveys, AB 2259 (87-88)
- Boundaries, SB 1728 (87-88), AB 142 (Ch. 1, 1998)
- Building retrofit fee, SB 1130 (11-12)
- Burden of proof, AB 711 (Ch. 220, 2011)
- Cambria, missed deadline, AB 1544 (Vetoed, 2002)
- Business inventories:
 - mobilehomes, AB 1827 (Ch. 812, 1990), SB 2598 (89-90), AB 2227 (Ch. 796, 1991), AB 2045 (Ch. 1148, 1991), AB 1852 (91-92)
 - statement declarations, AB 849 (89-90)
- Building plans to assessors, SB 493 (Ch. 510, 1991), AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009)
- Cable television, AB 2892 (Ch. 413, 1990), AB 2987 (Ch. 700, 2006)
 - telephone service providers, AB 1047 (01-02)
- Calaveras County, AB 1183 (Ch. 671, 1989), [AB 2314](#) (15-16)
- CalTrans Property, ACA 9 (07-08), AB 1886 (07-08), ACA 13 (07-08)
- Capital Investment Incentive Program (Rebates), SB 566 (Ch. 616, 1997)
 - alternative electricity generation plants, AB 2129 (01-02), AB 1966 (05-06), AB 133 (07-08)
 - geothermal, SB 133 (Ch. 24, 1999)
 - repeal program, SB 360 (Vetoed, 2007)
- Cellular Telephones
 - legislative study, HR 22 (89-90)
 - valuation, AB 715 (89-90)
- Change in Ownership, AB 1488, (Ch. 242, 1979), AB 152 (Ch. 1141, 1981), SB 1736 (87-88), SB 1885 (Ch. 1076, 1988)
 - “affiliated group”, AB 1668 (Ch. 259, 1982), AB 2331 (85-86), AB 2528 (85-86)
 - air rights, AB 1093 (81-82), AB 2224 (85-86)
 - children:
 - disabled child, AB 2890 (Ch. 1010, 1984), SB 1464 (Ch. 134, 2014)
 - minor, AB 2718 (Ch. 911, 1982)
 - see Parent-Child
 - consolidated ownership report, residential co-ops, AB 402 (Ch. 450, 2007)
 - cooperative housing corporation, SB 1537 (Ch. 608, 1986), AB 402 (Ch. 450, 2007), SB 947 (Ch. 351, 2011)
 - co-owners,co-tenants, domestic partners, etc. SCA 9 (01-02), SCA 5 (03-04), SB 153 (Vetoed, 07-08), AB 103 (09-10), AB 2735 (09-10), AB 1700 (Ch. 781, 2012)
 - date of, AB 1419 (81-82)
 - decendent’s estates, AB 2687 (85-86), SB 1609 (Ch. 1270, 1986)

Change in Ownership, continued

- deed reformation, AB 2718 (Ch. 911, 1982)
- defined, AB 1488 (Ch. 242, 1979), AB 4633 (87-88), ACA 67 (87-88)
- delay to 1978, ACA 38 (81-82)
- development credits, AB 1093 (81-82), AB 2224 (85-86)
- eminent domain, see Eminent Domain
- employee benefit stock plan, SB 2351 (Ch. 497, 1986)
- family members, AB 1419 (81-82)
 - siblings, ACA 8 (87-88), ACA 55 (87-88), AB 3020 (Ch. 769, 1987), AB 2799 (05-06), ACA 32 (05-06)
- filing requirements, SB 77 (91-92), AB 2675 (Ch. 892, 1990), SB 1639 (Ch. 1180, 1992), SB 17 (03-04), [SB 803](#) (Ch. 454, 2015)
- floating homes, AB 3076 (Ch. 364, 2006), SB 397 (05-06), AB 2046 (Ch. 817, 2012), [SB 803](#) (Ch. 454, 2015)
- foreclosure, SB 1609 (Ch. 1270, 1986), AB 773 (89-90), AB 1020 (Ch. 277, 2007)
- foster parent/foster child exclusion, see Parent-Child
- government report to assessor: possessory interest, AB 2922 (Ch. 872, 1984)
- grandparent/grandchild exclusion, see Parent-Child
- grazing leases, SB 603 (81-82), SB 2074 (83-84)
- joint tenancy interests, SB 569 (Ch. 560, 1988)
- lease renewals, AB 114 (87-88)
- leases, AB 2082 (83-84)
- legal entities, AB 3382 (Ch. 1465, 1982), AB 2231 (85-86), AB 2750 (85-86), AB 3894 (85-86), SB 82 (91-92), SB 413 (93-94), SB 722 (Ch. 497, 1995), SB 2170 (Ch. 647, 2000), AB 1029 (05-06), AB 448 (11-12), AB 2014 (11-12), AB 122 (13-14), AB 2372 (13-14), [AB 1040](#) (15-16), [SB 259](#) (15-16)
 - confidentiality of change in ownership, [AB 567](#) (15-16)
 - documentary transfer tax, AB 563 (Ch. 320, 2011), AB 561 (13-14)
 - penalties, SB 816 (Ch. 622, 2009), AB 448 (11-12), AB 188 (13-14)
 - reporting requirements, SB 17 (03-04), SB 816 (Ch. 622, 2009), SB 507 (Ch. 708, 2011), AB 188 (13-14), [AB 567](#) (15-16)
 - split roll, SB 82 (91-92), Prop. 167 (1992), AB 2288 (99-00), AB 1013 (01-02), SB 1662 (01-02), SB 17 (03-04), ACA 16 (03-04), SBx1 3 (03-04), AB 2492 (09-10), [SCA 5](#) (15-16)
 - task force, AB 2014 (11-12)
 - see "Split Roll"
- life estates; persons over 55, SB 333 (05-06)
- mineral rights, AB 312 (Ch. 186, 1985)
- mobilehome park transfers (see Mobilehomes)
- mobilehomes, AB 1136 (Ch. 1281, 1983)
- original transferors, AB 23 (03-04)
- parent/child exclusions, see Parent-Child
- power of attorney reserved to transferor, SB 1281 (83-84)
- registered domestic partners, AB 205 (03-04), SB 565 (Ch. 416, 2005), SB 559 (Ch. 555, 2007)
- religious corporations, SB 1211 (Ch. 615, 1981)
- residential property, SCA 38 (85-86)
- right of redemption, foreclosure, AB 1020 (Ch. 277, 2007)
- sale/leasebacks, AB 2528 (85-86)
 - BOE written rulings, AB 1049 (83-84)
- senior citizens, ACA 24 (81-82), ACA 28 (83-84), ACA 3 (85-86), ACA 5 (Res. Ch. 75, 1986), ACA 24 (85-86), AB 60 (Ch. 186, 1987)

Change in Ownership, continued
statement:

civil actions, AB 1210 (Ch. 911, 1985)
 death, [AB 657](#) (15-16)
 filed with recording, AB 936 (83-84)
 foreclosure sale, SB 444 (85-86)
 form, AB 1019 (Ch. 1161, 1979)
 intermediate transferees, AB 3725 (Ch. 175, 1986)
 inventory and appraisalment, AB 3382 (Ch. 1465, 1982), [AB 657](#) (15-16)
 penalty, AB 1019 (Ch. 1161, 1979), AB 2840 (81-82), SB 444 (85-86),
 AB 926 (05-06), AB 843 (Vetoed, 2007), SB 507 (Ch. 708, 2011)

statement:

penalty abatement, [AB 571](#) (Ch. 501, 2015)
 preliminary change in ownership report, AB 3132 (Ch. 1237, 1984),
 AB 3725 (Ch. 175, 1986), SB 443 (85-86), AB 1080 (Ch. 1991, 1991),
 SB 722 (Ch. 497, 1995) SB 805 (05-06), AB 926 (Vetoed, 2006), AB 843 (Vetoed, 2007),
 SB 1777 (Vetoed, 2008), SB 824 (Ch. 67, 2009)
 tenant participation, SB 1885 (87-88)
 transfer upon death deeds, study, AB 12 (Ch. 422, 2005), AB 250 (07-08),
[AB 139](#) (Ch. 293, 2015)
 trusts, SB 1609 (Ch. 1270, 1986), SB 1661 (93-94), SB 1431 (Ch. 1222, 1994)
 unrecorded transfers, AB 1224 (81-82)

Claims, SB 1340 (Ch. 395, 1992)

Collection, AB 1282 (Ch. 1012, 1981), AB 2668 (Ch. 694, 1982), SB 2007 (81-82),
 SB 1683 (Ch. 523, 1992)

Community Facilities Districts, SB 479 (Ch. 1440, 1988)

Comparable sales, SB 1537 (Ch. 608, 1986):

information, AB 1524 (81-82)
 valuation date, AB 483 (13-14), AB 1143 (Ch. 325, 2014)

Computers owned by banks, SB 1467 (85-86)

Condominiums;

conversions, AB 14 (Ch. 281, 2005)
 separate assessment, AB 1510 (Ch. 649, 1989), SB 1169 (89-90), AB 14 (Ch. 281, 2005)

Construction Cost Data, SB 1827 (Ch. 1087, 1996)

Contiguous parcels, AB 3280 (Ch. 663, 1992), SB 1184 (Ch. 613, 2001), SB 825 (Ch. 607, 2013)

CPI, AB 223 (Ch. 323, 1983), AB 3741 (Ch. 1164, 1984), SB 1827 (Ch. 1087, 1996),
 SB 1105 (Ch. 940, 1997)

CPI freeze, seniors, [SB 1104](#) (15-16), [SB 1126](#) (15-16), [SB 587](#) (15-16)
 veterans, [SB 690](#) (15-16)

Deadlines, Board may extend acts by assessors and appeals boards, AB 1083 (1965)

Declaratory relief, AB 1964 (Ch. 550, 1981)

Decline in value, AB 1069 (93-94), SB 821 (Ch. 491, 1995), AB 1620 (Ch. 164, 1995),
 SB 716 (Ch. 527, 1995), SB 1827 (Ch. 1087, 1996), AB 1315 (01-02)

floating homes, SB 947 (Ch. 351, 2011)

mobilehomes, SB 947 (Ch. 351, 2011)

removal, AB 467 (Ch. 441, 1985), AB 1077 (85-86),

Deeds: parcel numbers, include, AB 1014 (83-84)

Deferral of taxes; ABx1 18 (91-92)

agriculture income loss, SB 148 (07-08), SB 1562 (Ch. 356, 2008)

postponement, SCA 37 (Res. Ch. 155, 1990)

postponement for seniors (county), AB 1090 (Ch. 369, 2011)

see also Postponement

Deflator, AB 8 (81-82), AB 251 (81-82), SB 102 (81-82)

Delinquency penalties, cancellation, AB 1127 (Ch. 240, 1989)
 Delinquent payments, AB 1710 (Ch. 366, 1981)
 Disaster relief, AB 235 (Ch. 69, 1982), SB 139 (Ch. 377, 1981), SB 1629 (81-82),
 AB 2536 (Ch. 16, 1986), SB 1062, (Ch. 471, 2003), AB 3076 (Ch. 364, 2006),
 AB 62 (Ch. 224, 2007)
 appeals, SB 1464 (Ch. 134, 2014)
 backfill, [AB 2314](#) (15-16)
 base year value transfers, AB 1890 (Ch. 317, 2006), AB 157 (Ch. 341, 2010)
 between lien date and fiscal year, not rebuilt due to zoning, AB 173 (1963)
 damage corroded foundations, AB 3175 (87-88),
 deferral of taxes, agriculture income loss, SB 148 (07-08), SB 1562 (Ch.356, 2008)
 environmental contamination, [SB 1304](#), (Vetoed 2016)
 general purpose provisions, AB 1782 (09-10), SB 1494 (Ch. 654, 2010)
 governor-declared/state of emergency, [SB 1304](#) (Vetoed 2016)
 homeowners' exemption, ABx1 38 (Ch. 17, 1991), SB 1639 (Ch. 1180, 1992),
 SB 1147 (Ch. 792, 2004), AB 18 (Ch. 624, 2005), AB 164 (Ch. 623, 2005),
 SB 457 (Ch. 622, 2005), AB 1798 (Ch. 396, 2006), AB 2735 (Ch. 897, 2006),
 AB 3039 (05-06), SB 1607 (05-06), AB 62 (Ch. 224, 2007), SB 38 (Ch. 222, 2007),
 SB 114 (Ch. 223, 2007), SB 1064 (Ch. 386, 2008), AB 15 (09-10), AB 50 (09-10),
 AB 79 (09-10), AB 1568 (Ch. 299, 2009), AB 1662 (Ch. 447, 2010),
 AB 1690 (Ch. 449, 2010), AB 1766 (09-10), AB 2136 (Ch. 461, 2010),
 ABx6 11 (Ch. 2, 2010), SBx6 22 (09-10), ABx8 31 (09-10)
 Imperial County earthquake, AB 4308 (87-88)
 newly planted trees, freeze relief, AB 1771 (Ch. 1034, 1991), SB 1014 (Ch. 291, 1999),
 AB 297 (Ch. 225, 2007), SB 148 (07-08), SB 1562 (Ch. 356, 2008)
 Northridge earthquake, SB 542 (Ch. 941, 1997)
 Porter Ranch methane gas leak, [SB 1304](#) (Vetoed 2016)
 storms, floods, \$500 and 20,000 or less population, AB 38 (65-66)
 Watts riot, \$1000, AB 31 (1966)
 Documentary transfer tax, SB 816 (Ch. 622, 2009), AB 563, (Ch. 320, 2011), AB 561 (13-14),
 AB 1888 (Ch. 20, 2014)
 Domestic Partners and Responsibilities Act, AB 205 (Ch. 421, 2003)
 Easements, AB 1363 (Ch. 996, 1985), AB 99 (Ch. 1002, 1993)
 greenway, [AB 1251](#) (Ch. 639, 2015)
 index, AB 1011 (Ch. 819, 2001)
 solar-use, SB 618 (Ch. 596, 2011)
 Elderly; exclusion from new construction, AB 60 (Ch. 186, 1987), AB 299 (89-90)
 Prop. 90 retroactivity, AB 152 (Ch. 481, 1989), ACA 10 (89-90)
 Electrical generation facilities:
 assessment jurisdiction, SB 329 (99-00), SB 438 (99-00), AB 2073 (01-02),
 AB 81 (Ch. 57, 2002)
 Legislative Analyst, AB 2442 (03-04)
 revenue allocation, AB 2073 (01-02), SB 1019 (01-02), SBx1 28 (01-02), SBx1 30 (01-02),
 ABx1 49 (01-02), AB 226 (01-02), ABx1 62 (01-02), ABx2 31 (01-02), AB 81 (Ch. 57, 2002),
 SB 1317 (Ch. 872, 2006), AB 308 (Ch. 433, 2010), SB 1398 (09-10), SB 536 (Ch. 710, 2011)
 Electronic fund transfer, tax collector, SB 1964 (Ch. 532, 1991)
 Electronic mail addresses, SB 1231 (Ch. 941, 1999)
 Eminent domain, ACA 4 (Res. Ch. 5, 1982), AB 1098 (Ch. 662, 1983), AB 23 (03-04)
 base year value transfers, ACA 30 (89-90)
 cancellation of taxes, SB 1070 (63-64)
 late-filed claims, [SB 803](#) (Ch. 454, 2015)

Eminent domain, continued

notice to assessor, intent to acquire, [AB 2450](#) (Ch. 300, 2016)

Proposition 89 (failed, 2006)

repurchase of taken property, ACA 2 (07-08), ACA 8 (07-08), SCA 1 (07-08)

Enterprise zone, AB 416 (81-82)

Entrepreneurial Profit, AB 315 (Ch. 399, 1995)

Escape assessment, proration, AB 1521 (Ch. 418, 1981), AB 2178 (Ch. 462, 1981),

AB 312 (Ch. 186, 1985), SB 2474 (85-86), AB 2782 (Ch. 723, 1990):

burden of proof, SB 657 (Ch. 498, 1995)

low value ordinance, SB 2092 (Ch. 775, 2002)

mobilehomes, forgiveness AB 1457 (Ch. 772, 2001)

notation on roll, SB 1062 (Ch. 471, 2003)

notice of proposed, SB 1059 (Ch. 604, 2003)

statute of limitations, SB 1726 (Ch. 544, 1994), SB 722 (Ch. 497, 1995),

AB 2891 (Ch. 646, 2000), SB 2170 (Ch. 647, 2000), SB 1184 (Ch. 613, 2001),

SB 1062 (Ch. 471, 2003)

Estates: distribution of, AB 2687 (85-86)

Exemptions:

aerospace & defense firms, SCA 31 (93-94), SB 1120 (93-94)

aircraft, AB 1539 (Ch. 1219, 1982), SB 563 (81-82), AB 548 (83-84)

historical, SB 971 (85-86)

assessment roll changes, AB 756 (Ch. 119, 1983)

biopharmaceutical, AB 1789 (03-04)

business inventories: illegal goods, AB 3595 (Ch. 1420, 1986)

cargo containers, SB 563 (81-82)

cemetery, SB 1059 (Ch. 604, 2003)

cemetery, pets, SCA 35 (89-90)

certified local coastal plan, SB 223 (81-82)

church parking lots, leased AB 1991 (Ch. 1169, 1996)

church property, AB 3426 (Ch. 558, 1982), AB 3349 (81-82)

Civil Air Patrol, AB 1668 (Ch. 88, 1996), AB 2375 (05-06), SB 1638 (05-06)

Clean manufacturing zones, AB 1530 (11-12)

college, SB 272 (81-82)

land limited to 100 acres, SB 731 (1963)

Community Energy Authority, AB 1659 (Ch. 1550, 1984)

development moratorium, SCA 19 (81-82), SCA 22 (81-82)

disabled veterans (see Veterans' Exemption)

elimination of exemptions/deductions, SB 1336 (87-88)

filing deadline, uniform, AB 1027 (97-98), AB 542 (Ch. 941, 1997), SB 2235 (Ch. 695, 1998)

fixtures from supplemental roll, AB 208 (87-88), AB 297 (87-88)

flight test pilot colleges, SB 634 (97-98), SB 218 (Ch. 562, 1998)

foreign trade zone: possessory interests, AB 2748 (83-84)

government: used by under agreement, AB 3576 (83-84), ACA 62 (83-84), SB 513 (83-84),
SCA 12 (83-84)

governmental requirements

environmental compliance requirements, AB 1070 (93-94), AB 1099 (93-94),

SB 657 (95-96), AB 915 (95-96), ACA 34 (97-98)

fish screens, SB 1532 (03-04)

public safety, AB 1099 (93-94)

underground storage tanks, SB 933 (99-00)

grapestakes, AB 3181 (85-86)

hand tools, AB 3514 (Ch. 527, 1994), AB 136 (Ch. 161, 2001)

historical aircraft, SB 95 (Ch. 267, 1988)

Exemptions, continued

historical property, AB 2104 (Ch. 965, 1985)
 homeowners, see Homeowners' Exemption
 hospital uses, SB 516 (Ch. 960, 1983)
 housing for the homeless, SB 753 (Ch. 77, 1988)
 immediate termination upon sale, SB 555 (Ch. 264, 2005)
 kiwi fruit, AB 2981 (81-82), ACA 79 (81-82)
 leased to governmental entity, AB 2068 (91-92), AB 1341 (Ch. 442, 2010)
 logging equipment, AB 404 (93-94)
 low value:
 escape assessments, SB 2092 (Ch. 775, 2002)
 include personal property, SB 1414 (Ch. 1098, 1980)
 increase limit,
 \$400, AB 728 (Ch. 106, 1975)
 \$1,500, SB 1414 (Ch. 1098, 1980)
 \$2,000, AB 511 (Ch. 1040, 1984)
 \$5,000, SB 722 (Ch. 497, 1995),
 \$10,000, AB 206 (01-02), AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009)
 inflation factor, SB 1493 (Ch. 185, 2010)
 mobilehome accessories, SB 367 (Ch. 441, 1991)
 possessory interests, SB 1737 (Ch. 570, 1996), SB 33 (Ch. 106, 1997),
 AB 357 (03-04)
 manufacturing equipment, AB 1823 (Ch. 1058, 1993), AB 1099 (93-94), SB 1183 (93-94),
 SB 923 (Ch. 204, 1995), SB 923 (Ch. 204, 1995), AB 1173 (95-96), AB 1530 (11-12)
 museum: rummage sales, SB 1692 (Ch. 897, 1996)
 new industries: property providing incentive to, ACA 42 (83-84)
 nonprofit entities, AB 892 (Ch. 1412, 1987)
 oil spill equipment, AB 3318 (93-94), AB 1186 (95-96)
 peace officers, surviving spouse; SB 1005 (05-06)
 personal property, SB 1522 (85-86), AB 2971 (87-88)
 pistachio trees, [ACA 6](#) (15-16)
 possessory interests, AB 1043 (81-82), AB 1475 (85-86), AB 3576 (85-86)
 public benefit purposes, ACA 38 (85-86)
 public facility fees, AB 433 (85-86)
 public schools
 auxiliary non-profit corporation AB 2156 (57-58)
 charter schools, [AB 748](#) (15-16)
 property leased to, filing requirements SB 1777 (Vetoed, 2008), SB 824 (Ch. 67, 2009)
 student body organization, AB 2156 (57-58)
 qualified computer equipment, SB 2584 (Ch. 1559, 1988)
 religious: AB 81 (Ch. 542, 1981), ACA 47 (81-82), SB 226 (81-82), AB 1275 (Ch. 120, 1984),
 AB 1134 (Ch. 312, 1983), SB 1775 (83-84), SB 788 (85-86), SB 192 (95-96)
 sales tax paid on
 agricultural equipment, SB 1553 (99-00)
 personal property, SB 1522 (85-86)
 schools, AB 3426 (Ch. 558, 1982)
 space flight property, [AB 777](#) (Ch. 13, 2014)
 supplemental assessment, eligibility grace period, AB 3035 (Ch. 201, 2008)
 transit development board, AB 232 (Ch. 4, 1981), SB 574 (Ch. 414, 1981)
 trees & vines, newly planted, freeze, AB 1771 (Ch. 1034, 1991), SB 1014 (Ch. 291, 1999),
 AB 297 (Ch. 225, 2007), SB 148 (07-08), SB 1562 (Ch. 356, 2008),

Exemptions, continued

- University of California, AB 3223 (81-82)
- various, AB 72 (83-84)
- vessels, AB 1636 (83-84), AB 523 (85-86), AB 256 (93-94),
 - documented vessels, AB 464 (vetoed 1973), AB 3889 (Ch. 1467, 1974),
 - AB 2265 (Ch. 232, 1978), AB 285 (Ch. 18, 1980), AB 517 (Ch. 475, 1981),
 - SB 1626 (Ch. 940, 1994)
- historical wooden vessels, SB 1525 (99-00), AB 659 (Ch. 601, 2000)
- veterans: see Veterans' Exemption
- welfare, SB 2407 (Ch. 1606, 1988):
 - agricultural experimental stations, SB 794 (81-82)
 - agricultural fairs, AB 3426 (Ch. 558, 1982)
 - apprenticeship and training, AB 825 (83-84)
 - bonded indebtedness, SB 534 (Ch. 496, 1995)
 - Civil Air Patrol, AB 2419 (85-86), SB 1471 (Ch. 74, 1986), AB 1668 (95-96)
 - college/hospital property, AB 266 (Ch. 542, 1985), AB 1544 (85-86), AB 2402 (Ch. 29, 1986)
 - Community Redevelopment Law, AB 401 (Ch. 1261, 1984)
 - fish hatcheries, SB 2252 (85-86)
 - health clinics, AB 2822 (81-82)
 - housing: elderly and handicapped, SB 2109 (Ch. 1102, 1984), AB 266 (Ch. 542, 1985)
 - leased for agricultural purposes, AB 2844 (01-02)
 - nursery schools, SB 670 (65-66)
 - property acquired after lien date, but before fiscal year, AB 185 (1964)
 - recording requirements, AB 2433 (Ch. 678, 1984)
 - recorded interest, AB 511 (Ch. 1040, 1984)
 - San Diego Naval Training Center, SB 314 (11-12)
 - Santa Catalina Island, AB 2308 (Ch. 1485, 1982), AB 2890 (Ch. 1457, 1986)
 - "schools of less than collegiate grade," SB 670 (1965), SB 1495 (1963)
 - tax defaulted property, appraisal by assessor SB 534 (Ch. 496, 1995)
 - tax letters (IRS/FTB), AB 2293 (Ch. 113, 1986), AB 2890 (Ch. 1457, 1986)
 - works of art, SB 1880 (Ch. 200, 2004)
- Fair market value, SB 1652 (87-88), AB 953 (91-92)
- Farmland Security Zones, SB 1182 (Ch. 353, 1998)
- Fixtures
 - constructive annexation, SB 465 (Ch. 1556, 1982)
 - trade fixtures, property statement, AB 3382 (Ch. 1465, 1982)
 - supplemental roll, AB 467 (Ch. 441, 1985), AB 2636 (85-86), AB 208 (87-88), AB 297 (87-88)
- Floating homes, AB 1506 (Ch. 44, 1982), AB 2409 (Ch. 1467, 1985), AB 3076 (Ch. 364, 2006),
 - SB 947 (Ch. 351, 2011), AB 2046 (Ch. 817, 2012), SB 974 (Ch. 366, 2016)
- Foreclosures
 - exclusion from change in ownership, AB 773 (89-90)
 - exclusion from change in ownership, right of redemption, AB 1020 (Ch. 277, 2007)
- Fractionally owned aircraft, SB 87 (Ch. 180, 2007)
- FTB returns: request for information, AB 233 (Ch. 62, 1984)
- Full cash value; ACA 22 (87-88), ACA 28 (87-88), AB 953 (91-92),
 - leased property, AB 4136 (89-90)
- Geographic Information systems, AB 3590 (89-90), AB 429 (Ch. 782, 1991)
- Highest & Best Use, AB 1027 (97-98)
- Historical property, SB 221 (Ch. 831, 1993):
 - aircraft, SB 971 (85-86), SB 95 (Ch. 267, 1988), SB 2086 (Ch. 214, 2002)
 - exemption, AB 2104 (Ch. 965, 1985)
 - inspections, AB 654 (Ch. 278, 2011)
 - interest component, [SB 1464](#) (Ch. 134, 2014)

Historical property, continued

new construction exclusion, AB 3945 (Ch. 1132, 1984)

notification, filing requirements, SB 1303 (89-90), SB 2577 (Ch. 1546, 1990),
SB 1105 (Ch. 940, 1997)

urban adaptive reuse zones - live/work units pre-1975 buildings, AB 601 (99-00)

Homeowners' exemption, ACA 31 (89-90), SB 1639 (Ch. 1180, 1992), ACA 47 (91-92)

AB 1719 (87-88), ACA 25 (87-88): AB 3982 (85-86), ACA 5 (Res. Ch. 75, 1986)

claims: English and Spanish, AB 2188 (81-82), AB 34 (83-84)

disaster, ABx1 38 (Ch. 17, 1992), SB 1639 (Ch. 1180, 1992) SB 1147 (Ch. 792, 2004),

AB 18 (Ch. 624, 2005), AB 164 (Ch. 623, 2005), SB 457 (Ch. 622, 2005),

AB 1798 (Ch. 396, 2006), AB 2735 (Ch. 897, 2006), AB 62 (Ch. 224, 2007),

SB 38 (Ch. 222, 2007), SB 114 (Ch. 223, 2007), SB 1064 (Ch. 386, 2008), AB 1759 (07-08),

AB 15 (09-10), AB 50 (09-10), AB 79 (09-10), AB 1568 (Ch. 299, 2009),

AB 1662 (Ch. 447, 2010), AB 1690 (Ch. 449, 2010), AB 1766 (09-10),

AB 2136 (Ch. 461, 2010), ABx6 11 (Ch. 2, 2010), SBx6 22 (09-10), ABx8 31 (09-10)

filing deadline, Feb. 15, AB 1027 (97-98), AB 542 (Ch. 941, 1997)

FTB administer: study, SCR 19 (Res. Ch. 100, 1984)

general purpose provisions: AB 1782 (09-10), SB 1494 (Ch. 654, 2010)

income tax credit, SB 1211 (83-84)

increase:

25% exemption; no assessed value cap, ACA 47 (91-92)

15% exemption; 150,000 assessed value cap, ACA 31 (89-90)

20% exemption; \$50,000 exemption cap, AB 2141, (85-86)

25% exemption; \$250,000 assessed value cap, ACA 25 (87-88), ACA 9 (89-90)

25% exemption; no cap, AB 62 (05-06), AB 1922 (05-06), AB 972 (07-08)

increase to \$20,000, ACA 43 (97-98), AB 2060 (97-98), SCA 8 (99-00)

increase to \$25,000, AB 388 (07-08)

increase to \$48,000, ACA 55 (89-90)

increase to \$20,000 + indexing for inflation, AB 2097 (13-14), [SB 1216](#) (13-14)

increase to \$22,000 + indexing for inflation, AB 293 (07-08)

increase to \$25,000 + indexing for inflation, ACA 1 (87-88), SB 48 (01-02),

AB 495 (07-08), [AB 476](#) (15-16)

increase to \$32,000 + indexing for inflation, AB 82 (03-04)

increase to \$75,000 + indexing for inflation, AB 2256 (07-08)

increase in years with General Fund Reserves, AB 2496 (85-86)

increase for 1st time homebuyers, AB 3982 (85-86), AB 62 (05-06), AB 968 (07-08)

increase for 1st time homebuyers to \$50,000, AB 2288 (99-00), AB 218 (01-02)

increase for seniors, AB 2158 (99-00), AB 1844 (01-02), AB 211 (03-04),

AB 2357 (03-04), AB 185 (05-06), AB 2738 (05-06), AB 351 (07-08), AB 457 (07-08),

SB 1430 (09-10)

index for inflation by California CPI, ACA 31 (91-92), SB 48 (01-02)

index for inflation by CA Housing Price Index (HPI), AB 293 (07-08)

indexes, AB 3086 (85-86), ACA 49 (85-86)

mobilehomes on lease land, AB 2890 (Ch. 1457, 1986)

solicitations, AB 1178 (Ch. 249, 1997)

supplemental roll, AB 2899 (83-84)

variable according to assessed value, ACA 5 (91-92)

variable depending on year acquired, ACA 49 (85-86), AB 3086 (85-86), ACA 3, (89-90)

Housekeeping: BOE bills, SB 241 (Ch. 261, 1981), AB 3382 (Ch. 1465, 1982),
 AB 1136 (Ch. 1281, 1983), AB 2433 (Ch. 678, 1984), AB 312 (Ch. 186, 1985),
 SB 1537 (Ch. 608, 1986), SB 722, (Ch. 497, 1995), SB 1464 (Ch. 134, 2014)

Improvement bonds, SB 928 (93-94), SB 716 (Ch. 527, 1995), SB 1997 (Ch. 783, 1998)

Indian low-income housing, exemption, SB 1231 (Ch. 941, 1999), SB 2092 (Ch. 775, 2002)

Information
 failure to provide, AB 1027 (97-98)
 new construction, builders-developers, AB 1744 (Ch. 316, 2003)

In-lieu tax on racehorses, AB 1934 (87-88)

Intangibles; cellular telephone, valuation, AB 715 (89-90)
 not assessable, AB 2884 (89-90), SB 657 (Ch. 498, 1995)

Intercounty Equalization orders, Collier Factors, SB 415 (57-58), SB 535 (57-58), SB 1158 (57-58),
 SCA 42 (57-58), AB 673 (63-64)

Interest Rates, SB 30 (97-98)

Land conservation contracts, SB 338 (Ch. 1305, 1988)

Land contamination, AB 2583 (95-96), SB 1903 (95-96)

Leased property, single assessment, SB 716 (Ch. 527, 1995)

Lien date:
 January 1, SB 1326 (Ch. 327, 1982), SB 120 (83-84), SB 917 (85-86), SB 890 (89-90),
 SB 1425 (87-88), AB 3488 (93-94), SB 1979 (93-94),
 SB 327 (Ch. 499, 1995), SB 1903 (95-96), SB 719 (95-96)
 June 30, SB 1477 (Ch. 1638, 1982)
 state assessee, AB 2890 (Ch. 1457, 1986)

Life insurance companies, SB 991 (Ch. 933, 1995), SB 76 (Ch. 94, 1997)

Limited liability companies, SB 469 (Ch. 1200, 1994), SB 141 (95-96), AB 2292 (97-98)
 welfare exemption, AB 3073 (Ch. 354, 2004)

Low Income housing, tax credits AB 2846 (Ch. 786, 2004), AB 2842 (15-16)

Manufactured homes: SB 804 (81-82), SB 1185 (Ch. 1076, 1983), SB 1928 (Ch. 1342, 1984),
 AB 1136 (Ch. 1281, 1983):
 accessories, SB 191 (Ch. 349, 1983)
 business inventory exemption; AB 1827 (Ch. 812, 1990), SB 2598 (89-90),
 AB 2227 (Ch. 796, 1991), AB 2045 (Ch. 1148, 1991), AB 1852 (91-92)
 declines in value after lien date, SB 947 (Ch. 351, 2011)
 disaster relief, AB 3213 (81-82)
 general, AB 1537 (Ch. 938, 1992), AB 3179 (Ch. 1053, 1992)
 HCD list, AB 585 (11-12)
 homeowners' exemption, lease land, AB 2890 (Ch. 1457, 1986)
 information from park owners, AB 2526 (09-10)
 low value exemption, SB 367 (Ch. 441, 1991)
 "mobilehome" terminology, AB 2227 (Ch. 796, 1991), SB 2092 (Ch. 775, 2002)
 obsolete provisions; SB 88 (89-90), SB 2096 (91-92), AB 290 (91-92), AB 453 (91-92),
 SB 95 (91-92)
 parks, SB 298 (Ch. 1344, 1988)
 parks, change in ownership exclusion, seniors, AB 1844 (01-02)
 rebuilt to new, remove from vehicle license fee, [SB 434](#) (15-16)
 reporting requirements, SB 1617 (83-84)
 subdivision map act, AB 2954 (Ch. 1498, 1990)
 subdivisions, AB 2954 (Ch. 1498, 1990)
 supplemental assessments, SB 2092 (Ch. 775, 2002)
 tax abatement, title transfer, AB 587 (Ch. 396, 2016)
 tenant-in-common ownership group, SB 42 (Ch. 603, 1999)
 tenant ownership of parks, AB 2240 (Ch. 1692, 1984), SB 1768 (Ch. 447, 1986),
 SB 298 (Ch. 1344, 1987), SCA 37 (Res. Ch. 155, 1990), SB 674 (Ch. 442, 1991),

Manufactured homes, continued

SB 1312 (1992), SB 1426 (Ch. 1080, 1992), SB 664 (Ch. 1200,1993), SB 351 (1993-94),
 SB 53 (Ch. 687, 1995), AB 2384 (Ch. 139, 1998), SB 42 (Ch. 603, 1999),
 AB 1457 (Ch. 772, 2001)

value guides, SB 797 (Ch. 807, 1983), SB 2092 (Ch. 775, 2002)

vehicle license fees:

delinquent, SB 1035 (Ch. 1124, 1983), ACA 3 (85-86),
 SB 2092 (Ch. 775, 2002)

reinstatement, AB 1400 (Ch. 40, 1982), SB 1193 (Ch. 975, 1981),
 SB 1841 (Ch. 1760, 1984), ACA 3 (85-86), SB 434 (Ch. 397, 1985),
 SB 664 (Ch. 1200, 1993)

transfer to local property tax if rebuilt, [SB 434](#) (15-16)

Mining properties:

heap leach pads, AB 1246 (Ch. 226, 1998)

Monitoring program, SB 227 (81-82), SB 1326 (Ch. 327, 1982), SB 1827 (Ch. 1087, 1996),
 AB 962 (13-14)

Motion picture industry, SB 1072 (1963)

Municipal property:

Palm Springs Indian Reservation, SB 1433 (Ch. 529, 1989)

Sec. 11 of Constitution, Board review of assessment, SB 88 (89-90)

New construction:

building permits, AB 3475 (Ch. 728, 1982)

date of completion, AB 1560 (81-82), AB 1599 (81-82), AB 3358 (83-84), SB 1108 (83-84),
 SB 123 (83-84)

escape assessments, prior to 1980-81, AB 220 (81-82)

exclusions:

activation components, AB 1694 (Ch. 200, 1999)

classification, AB 1694 (Ch. 200, 1999)

developer fees; ACA 24 (89-90), ACA 27 (89-90)

disabled and elderly; ACA 48 (85-86)AB 299 (89-90), ACA 10 (89-90),
 AB 3623 (89-90), AB 3843 (Ch. 1494, 1990), ACA 8 (Res. Ch. 92, 1993),
 AB 1202 (Ch. 1148, 1993)

earthquake retrofitting (*see seismic safety*)

elderly relatives, living quarters \$50,000; AB 1069 (1998); ACA 6 (1998)

energy efficiency and power production, SCAx1 1 (01-02)

environmental compliance requirements, AB 1070 (93-94), AB 1099 (93-94),
 SB 657 (95-96), AB 915 (95-96), ACA 34 (97-98)

fire safety retrofitting, SB 1569 (07-08), SCA 19 (07-08)

fire sprinkler systems, AB 947 (81-82), ACA 53 (Res. Ch. 49, 1982),
 SCA 58 (Res. Ch. 56, 1984), SB 438 (Ch. 427, 1985), AB 416 (91-92),
 AB 1239 (07-08), SB 464 (11-12)

historical structures, AB 3945 (Ch. 1132, 1984)

information from builder-developers, AB 1744 (Ch. 316, 2003)

irrigation systems, AB 3610 (91-92), SCA 4 (Res. Ch. 93, 1993), SB 50 (Ch. 1058, 1993),
 AB 1585 (95-96), ACA 45 (95-96), AB 1081 (97-98), SB 1402 (97-98)

noise impacted areas; SCA 3 (89-90), SCA 4 (89-90)

pollution control, AB 915 (95-96)

renewable energy sources AB 474 (09-10)

residential new construction, ACA 39 (85-86), SCA 38 (85-86):

seismic safety, SCA 14 (Res. Ch. 2, 1984), SB 521 (Ch. 1187, 1983),

SB 920 (Ch. 988, 1989), SCA 33 (Res. Ch. 57, 1990), AB 43 (Ch. 8, 1991),

New construction, seismic safety, continued

AB 3922 (89-90), AB 1291 (Ch. 504, 1999) AB 1291 (Ch. 504, 1999),
 AB 184 (Ch. 330, 2001), SB 1633 (05-06), SCA 28 (05-06), SB 111 (Ch. 336, Ch. 2008),
 SCA 4 (Res. Ch. 115, 2008), AB 2362 (09-10), SB 947 (Ch. 351, 2011)
 senior citizens, ACA 3 (85-86), ACA 5 (Res. Ch. 75, 1986), ACA 24 (85-86)
 slab foundation repair, SB 767 (89-90)

exclusions, continued

sale-leasebacks, ABx1 15 (Ch. 3, 2011)
 soft story buildings, AB 2562 (09-10)
 solar energy systems, SCA 28 (Res. Ch. 48, 1980 - Proposition 7), SB 1306 (Ch. 1245, 1980)
 extend sunset date AB 375 (Ch. 239, 1981), AB 1412 (Ch. 878, 1985),
 AB 4090 (1989, vetoed), SB 103 (Ch. 28, 1991), SB 1553 (93-94), SB 116 (1998),
 AB 1755 (Ch. 855, 1998), SB 1017 (05-06), AB 1099 (Ch. 193, 2005),
 AB 1451 (Ch. 538, 2008), AB 865 (11-12), SB 871 (Ch. 41, 2014)
 Legislative Analyst report, fiscal economic effects AB 1412 (Ch. 878, 1985)
 repeal, SB 1311 (1989)
 sound proofing, AB 1591 (85-86), ACA 17 (85-86)
 underground storage tanks, SB 933 (Ch. 352, 1999), SB 306 (01-02)
 water efficiency improvements, AB 474 (09-10)
 wind turbines and geothermal heat pumps, SCA 13 (09-10), SB 534 (09-10)
 zoning changes, ACA 3 (85-86)

Oath, AB 1069 (57-58)

Oil and gas interests, AB 1393 (81-82), AB 1965 (81-82):

defer taxes, AB 1125 (99-00)

Oil severance tax, AB 2115 (91-92), AB 336 (95-96), ABx3 9 (07-08), AB 656 (09-10),

AB 1604 (09-10), ABx8 41 (09-10), SB 1017 (13-14)

Paging Services, AB 202 (Ch. 357, 1995), SB 241 (13-14)

Parcel tax; AB 1246 (Ch. 937, 1992)

annual report, AB 892 (13-14), AB 2109 (Ch. 781, 2014)

Parent-child transfers, AB 2718 (Ch. 911, 1982), AB 67 (85-86),

ACA 2 (Res. Ch. 61, 1986 - Proposition 58), AB 47 (Ch. 48, 1987), AB 3020 (Ch. 769, 1987),

SB 124 (Ch. 126, 1990), SB 1639 (Ch. 1180, 1992), SB 675 (Ch. 709, 1993),

SB 1431 (Ch. 1222, 1994), AB 3462 (93-94):

claim form confidentiality, SB 555 (Ch. 264, 2005)

cooperative housing corporations, SB 947 (Ch. 351, 2011)

county reporting, AB 2853 (Ch. 889, 2004), SB 1102 (Ch. 227, 2004)

date of death (*Larson v. Duca*), SB 1639 (Ch. 1180, 1992),

“eligible” for homeowner’s exemption, SB 1045 (Ch. 449, 2007)

filing periods,

3 years, AB 3020, (Ch. 769, 1988)

6 months after notice of escape or supplemental assessment,

SB 675 (Ch. 709, 1993)

prior to third party, AB 3843 (Ch. 1494, 1990)

prospective relief, SB 542 (Ch. 941, 1997)

floating homes, [SB 803](#) (Ch. 454, 2015)

foster parent/foster child, AB 402 (Ch. 450, 2007)

grandparent/grandchild, ACA 17 (Res. Ch. 17, 1994 - Proposition 193),

SB 1827 (Ch. 1087, 1996), ACA 18 (01-02), ACA 19 (01-02),

SB 555 (Ch. 264, 2005), SB 1607 (Ch. 224, 2006)

mobilehome park interests, [SB 803](#) (Ch. 454, 2015)

notice of potential eligibility and processing fee, SB 1541 (07-08),

SB 1233 (Ch. 349, 2008)

Parent-child transfers, continued

signature requirements, SB 1184 (Ch. 613, SB 1184),
 SB 2092 (Ch. 775, 2002), SB 1494 (Ch. 654, 2010)
 tax identification number, SB 124 (Ch. 126, 1990)
 third-party transfers, AB 3843 (Ch. 1494, 1990), SB 1231 (Ch. 941, 1999)
 step transaction doctrine, SB 2172 (99-00), SB 1607 (Ch. 224, 2006)
 trustees, SB 1494 (Ch. 654, 2010)

Penalties:

delinquency, cancellation; SB 680 (65-66), AB 1127 (Ch. 240, 1989)
 fraud, SB 1726 (Ch. 544, 1994), SB 1827 (Ch. 1087, 1996)
 neglect or refuse vs. willful conceal, SB 1629 (63-64)
 unsecured roll, delinquent 8% to 6%, SB 680 (65-66)

Personal property:

appeal rights after audit, AB 1643 (99-00), AB 645 (Ch. 238, 2001)
 embedded software, AB 832 (11-12)
 employee owned hand tools, AB 3514 (Ch. 527, 1994), AB 136 (Ch. 161, 2001),
 AB 1880 (13-14)
 exemption first \$500,000, [SCA 5](#) (15-16)
 exemption up to \$2,500 in tax, AB 290 (89-90)
 exemption up to \$100,000 in value, AB 3380 (95-96), AB 66 (97-98)
 exemptions, SB 1522 (85-86), AB 2971 (87-88)
 heavy equipment, gross receipts tax, AB 1941 (11-12), AB 2114 (13-14), [SB 480](#) (15-16),
[AB 2749](#) (15-16)
 logging dollies, pole or pipe dollies, AB 1472 (Ch. 826, 2001)
 mandatory audit:
 exempt entities exemption, SB 555 (Ch. 264, 2005)
 revamp program, AB 550 (Ch. 297, 2008)
 threshold, AB 399 (91-92), AB 2045 (Ch. 1148, 1991), SB 1827 (Ch. 1087, 1996),
 SB 1844 (Ch. 613, 2000)
 percent good factors, AB 2714 (Ch. 299, 2002)
 rebates, manufacturing equipment, AB 1823 (Ch. 1058, 1993), SB 133 (Ch. 24, 1999),
 SB 1767 (03-04), AB 1530 (11-12)
 rebates, telecommuting center, AB 1984 (Ch. 441, 2000)
 (see also Capital Investment Incentive Program)
 sales tax paid on agricultural equipment, SB 1553 (99-00)
 sales tax paid on personal property, SB 1522 (85-86)
 space flight exemption, AB 777 (Ch. 13, 2014)
 statements, AB 695 (Ch. 173, 1993), SB 713 (95-96), AB 1027 (97-98), AB 704 (Ch. 334, 1999),
 SB 2092 (Ch. 775, 2002) (also see Property Statement)
 valuation at cost, AB 2592 (03-04)
 veterans' organizations, AB 4222 (85-86)

Petition for reassessment, SB 399 (Ch. 821, 1988)

Pipeline lands, AB 511 (Ch. 32, 1995), AB 511 (Ch. 32, 1996),
 SB 2106 (Ch. 801, 1996), , AB 1027 (97-98), SB 542 (Ch. 941, 1997),
 intercounty pipeline rights-of-way; AB 1286 (Ch. 76, 1996) AB 2612 (Ch. 607, 2000),
 SB 1494 (Ch. 654, 2010), [SB 803](#) (Ch. 454, 2015)

Possessory interests:
 airports (airline settlement agreement), AB 1807 (Ch. 86, 1998), AB 2318 (Ch. 85, 1998)
 cable TV, AB 1475 (85-86)
 change in ownership: report to assessor, AB 2922 (Ch. 872, 1984), SB 657 (Ch. 498, 1995),
 SB 713 (Ch. 171, 1996)

Possessory interests, continued

- changes in terms: notification, AB 3159 (83-84)
- classify as personal property, AB 456 (57-58)
- convention or cultural facilities, SB 1737 (Ch. 570, 1996), AB 1030 (05-06)
- definition, SB 657 (Ch. 498, 1995), SB 494 (95-95), SB 1903 (95-96)
- De Luz, AB 456 (57-58)
- durability, SB 657 (95-96), AB 1971 (97-98), AB 119 (99-00)
- exemption, AB 1043 (81-82), AB 1475 (85-86), AB 3576 (85-86)
- experimental fusion research device (General Atomics), AB 2247 (97-98)
- fairgrounds, AB 1951 (91-92), SB 33 (Ch. 106, 1997)
- foreign trade zone, AB 2748 (83-84)
- government report to assessor, AB 2922 (Ch. 872, 1984)
- grazing leases, SB 603 (81-82), AB 2074 (83-84), AB 4210 (85-86)
- health care providers in public hospitals, AB 3576 (85-86)
- lease-leaseback agreements, AB 1991 (Ch. 1169, 1996)
- Long Beach Courthouse, AB 1341 (Ch. 442, 2010)
- low value exemption, SB 1737 (Ch. 570, 1996), SB 33 (Ch. 106, 1997), AB 357 (03-04),
AB 2977 (03-04)
- military housing, SB 1631 (01-02), SB 451 (Ch. 853, 2004), AB 1905 (03-04),
SB 1052 (05-06), SB 1400 (Ch. 251, 2006), SB 1400 (Ch. 251, 2006), AB 530 (07-08),
AB 1332 (09-10), AB 1344 (09-10), AB 1945 (09-10), SB 1250 (Ch. 327, 2010).
SB 314 (11-12)
- oil and gas leases, AB 3301 (83-84),
Palm Springs Indian Reservation, SB 1433 (Ch. 539, 1989)
- PERS property, SB 1972 (Ch. 1281, 1994), [SB 803](#) (Ch. 454, 2015)
- public transportation corridors, SB 494 (95-96), SB 1903 (95-96), SB 32 (97-98)
- rangeland, grazing leases, AB 4210 (85-86)
- renewals, SB 44 (Ch. 388, 1996), SB 1903 (95-96), SB 494 (95-96),
satellite wagering, SB 1544 (93-94), SB 584 (Ch. 1084, 1993), SB 1220 (95-96),
SB 592 (99-00)
- state highway real property, AB 574 (Ch. 213, 1983)
- state parks operated by nonprofits, AB 1589 (Ch. 533, 2012), SB 1464 (Ch. 134, 2014)
- subleases, SB 44 (Ch. 388, 1996), SB 1903 (95-96), SB 494 (95-96)
- supplemental assessments, AB 1966 (99-00)
- tenants in publicly owned low-income housing, AB 1178 (09-10)
- termination, cancellation of tax bill AB 1966 (99-00)
- transit development board, AB 232 (Ch. 4, 1981)
- Ventura Port District, SB 1827 (Ch. 1087, 1996)
- Postponement, AB 2062 (Ch. 190, 1981), AB 2460 (81-82), AB 3041 (81-82),
AB 3382 (Ch. 1465, 1982), AB 800 (Ch. 1051, 1983), AB 3737, Ch. 1578, 1984),
ACA 66 (Res. Ch. 65, 1984), AB 4352 (85-86), ACA 38 (85-86), AB 1718 (Vetoed, 2010),
AB 1322 (13-14), AB 2231 (Ch. 703, 2014), AB 1952 (Vetoed, 2016)
see also Deferral of taxes
- Preliminary change of ownership reports, AB 1080 (Ch. 1991, 1991), SB 722 (Ch. 497, 1995)
- Private railroad car tax, SB 1633 (Ch. 939, 1982), AB 3382 (Ch. 1465, 1982),
AB 2433 (Ch. 678, 1984):
 - appeals, declaration of intent elimination, SB 1181 (Ch. 407, 2001)
 - assessment, AB 4322 (89-90), SB 2291 (87-88), AB 1426 (Ch. 220, 1995)
 - car days, dwell time, AB 1186 (07-08)
 - collection cost recovery fee, SB 858 (Ch. 721, 2010)
 - innocent spouse, AB 1748 (Ch. 342, 2007)
 - installment payment agreements, AB 1638 (Ch. 929, 1999)
 - interest relief, Board caused delays, AB 1638 (Ch. 929, 1999)

Private railroad car tax, continued

levied property, return of, AB 1638 (Ch. 929, 1999)
 mileage basis, AB 1478 (1995), AB 478 (97-98), SB 540 (99-00), AB 2262 (13-14),
[SB 357](#) (15-16), [SB 1394](#) (15-16)
 public notice refunds and cancellations, SB 947 (Ch. 351, 2011)
 repeal, SB 1376 (11-12)
 simplification of law, SB 913 (89-90)
 uniformity with sales tax, AB 1064 (57-58)
 written advice, reliance, SB 1897 (Ch. 987, 1990)

Property statement, AB 1603 (Ch. 7, 1982), SB 713 (95-96)

attachments, AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009)
 e-filing, SB 2092 (Ch. 775, 2002), AB 852 (Vetoed, 2009)
 equipment category codes, AB 852 (Vetoed, 2009)
 filing date, AB 1027 (97-98), AB 704 (Ch. 334, 1999)
 illegal goods, AB 2807 (89-90)
 leased property, conditional sales contract, AB 1744 (Ch. 316, 2003)
 noncommercial boats under \$100,000, SB 1777 (Vetoed, 2008), SB 824 (Ch. 67, 2009)
 notice, AB 1553 (Ch. 361, 1981)
 penalties, AB 3843 (Ch. 1494, 1990), SB 955 (07-08)
 repeal constitutional requirement to file, ACA 11 (66-67)
 signatures, AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009)
 trade fixtures, AB 3382 (Ch. 1465, 1982)
 use tax information requests, AB 911 (05-06), AB 1614 (05-06), SB 87 (Ch. 180, 2007)

Property and sales tax swap, AB 1221 (03-04), ACA 17 (03-04), AB 1766 (Ch. 162, 2003)
 ABx1 7 (Ch. 13, 2003)

Property Tax Equity Commission; SR 42 (89-90), SR 8 (91-92)

Proposition 13:

additional taxes, AB 46 (83-84), SCA 13 (83-84)
[Barrett](#) and [Armstrong](#) cases, AB 401 (Ch. 1261, 1984), AB 1022 (83-84),
 ABx1 15 (Ch. 14, 1983)
 general local taxes, ACA 26 (85-86)
 implementation, AB 1019 (Ch. 1161, 1979), AB 156 (79-80)
 indebtedness, ACA 19 (81-82), ACA 38 (83-84), SCA 54 (83-84), SCA 55 (Res. Ch. 142, 1984),
 AB 13 (85-86), AB 2142 (85-86), AB 2441 (85-86), AB 2890 (Ch. 1457, 1986)
 invalidation, AB 851 (Ch. 14, 1992)
[Lonergan](#) and [Hanson](#) cases, AB 11 (Ch. 546, 1981), AB 20 (Ch. 242, 1981),
 AB 251 (81-82), AB 261 (81-82), ACA 6 (81-82), SB 377 (81-82), SCA 11 (81-82)
 rate: over 1%, AB 151 (Ch. 45, 1982)
 revision, SCA 12 (81-82), SCA 26 (83-84)
 special taxes, ACA 38 (83-84), SB 1231 (83-84), SB 730 (85-86), SCA 27 (85-86),
 SCA 34 (85-86)

Public retirement systems: fees, AB 662 (Ch. 24, 1982)

Public Utilities Commission, reports to BOE, [AB 2168](#) (Ch. 805, 2016), [AB 2570](#) (15-16)

Purchase price presumption, AB 953 (91-92), AB 2765 (95-96), SB 1492 (99-00)

Racehorses, AB 128 (Ch. 1250, 1985), AB 1120 (85-86)

Rates, local financing/exception to constitutional limit, AB 1456 (91-92),

SB 2723 (Ch. 1538, 1990), ACA 6 (91-92), ACA 12 (91-92), ACA 13 (91-92),
 ACA 23 (91-92), SCA 8 (91-92), SCA 11 (91-92), SCA 23 (91-92), AB 1365 (Ch. 32, 1990),
 AB 1367 (Ch. 1649, 1990), AB 1535 (Ch. 957, 1990), SB 2580 (Ch. 1159, 1990),
 AB 2557 (Ch. 466, 1990), SCA 19 (89-90), AB 2927 (Ch. 247, 1992)

Ratios, county assessment ratios, AB 2674 (59-60), AB 152 (64-65)
 Real property appraisals, SB 1503 (Ch. 699, 1988)
 Records, AB 2749 (Ch. 868, 1992), AB 3060 (Ch. 491, 1992)
 business record retention, AB 1850 (03-04)
 electronic storage, SB 1103 (Ch. 583, 1998), SB 1493 (Ch. 185, 2010)
 retention/destruction requirements, SB 1103 (Ch. 583, 1998), SB 1493 (Ch. 185, 2010)
 Recreational property, restricted valuation, SB 1637 (1957)
 Redevelopment agencies, AB 3382 (Ch. 1465, 1982), AB 838 (Ch. 1224, 1984),
 AB 1545 (83-84), AB 3967 (83-84), AB 1318 (Ch. 650, 1985)
 Refunds:
 credit on future liabilities, SB 30 (Ch. 87, 1998)
 interest, AB 1423 (Ch. 690, 1982), AB 1217 (Ch. 737, 1983), SB 657 (Ch. 498, 1995),
 AB 1668 (95-96)
 judicial review, SB 2601 (Ch. 1372, 1988)
 payee, latest recorded owner, AB 2975 (Ch. 346, 1996)
 state assesses, AB 2120 (Ch. 1262, 1987), AB 3213 (87-88)
 Reimbursement, heavy equipment renters, [AB 2749](#) (15-16)
 Removal of property, AB 467 (Ch. 441, 1985), AB 1077 (85-86), SB 2170 (Ch. 647, 2000)
 Renters' credit reduction, AB 399 (Ch. 1148, Stats. 1991)
 Repeal supplemental roll, AB 398 (87-88), AB 1635 (87-88)
 Report to Legislature, Taxation and the New Economy, SB 1933 (Ch. 619, 2000),
 AB 168 (05-06), AB 735 (05-06), SB 577 (05-06), AB 1809 (Ch. 49, 2006),
 AB 1933 (05-06), AB 831 (07-08), SB 1641 (Vetoed, 2008)
 Residential co-ops, consolidated ownership report, AB 402 (Ch. 450, 2007)
 Residential housing development, SB 2136 (Ch. 653, 1984)
 Retrofit fee, SB 1130 (11-12)
 Restricted tax zone, ACA 85 (81-82)
 Revenue Allocation: AB 8 (Ch. 292, 1979), AB 251 (81-82), AB 547 (81-82), AB 2418 (81-82),
 SB 25 (81-82), SB 102 (81-82), SCA 30, (81-82), AB 377 (Ch. 491, 1983),
 AB 2162 (Ch. 899, 1983), AB 2468 (Ch. 1266, 1984), AB 3432 (83-84), SB 165 (83-84),
 SB 1300 (Ch. 1325, 1984), AB 1282 (85-86), AB 1867 (Ch. 576, 1985), AB 2206 (85-86),
 SB 1091 (85-86)
 aircraft, SB 633 (87-88), SB 593 (03-04)
 electrical generation facilities, AB 81 (Ch. 57, 2002), AB 458 (05-06), AB 737 (05-06),
 SB 1317 (Ch. 872, 2006), AB 308 (Ch. 433, 2010), SB 1398 (09-10), SB 536 (Ch. 710, 2011)
 Legislative Analyst study, AB 676 (Ch. 94, 1999)
 post Prop-13, AB 8 (Ch. 282, 1979)
 railroads, AB 2670 (Ch. 791, 2006)
 state assessed property, AB 2890 (Ch. 1457, 1986), AB 454 (87-88), SB 53 (91-92),
 AB 1108 (93-94), AB 2558 (Ch. 640, 2004)
 Roll corrections,
 filing claims, SB 1957 (Ch. 974, 1990)
 disabled veterans' exemption, [SB 1458](#) (Ch. 871, 2016)
 statute of limitations, SB 1494 (Ch. 654, 2010)
 Section 11 properties, [SB 1480](#) (Ch. 116, 2016)
 Senior citizen:
 CPI freeze, [SB 587](#) (15-16), [SB 1126](#) (15-16)
 monthly payments, AB 2691 (Vetoed, 2016)
 property tax assistance law, AB 1823 (81-82), AB 2478 (81-82), AB 2142 (85-86)
 tax work-off program, AB 2459 (07-08)
 see also Postponement, Homeowners' Exemption, and Change in Ownership

Separate assessment
 condominiums; AB 1510 (Ch. 649, 1989), SB 1169 (89-90), AB 14 (Ch. 281, 2005)
 subdivision lots, AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009), SB 947 (Ch. 351, 2011)
 Shasta Dam Area Public Utility District, liability, SB 571 (Ch. 1378, 1988)
 Silent seconds (affordable housing units), AB 793 (07-08), [SB 499](#) (13-14),
 [AB 668](#) (Ch. 698, 2015), [AB 2450](#) (Ch. 300, 2016)
 Small business relief, ACA 46 (81-82)
 Solvent credits, taxation of, AB 972 (1957)
 Split roll, ACA 33 (81-82), ACA 46 (81-82), SB 44 (81-82), SCA 8 (81-82), AB 3890 (83-84),
 ACA 2 (83-84), ACA 36 (83-84), ACA 67 (83-84), ACA 3 (85-86), ACA 33 (85-86),
 ACA 39 (85-86), SCA 38 (85-86), ACA 31 (89-90), Prop. 167 (1992), AB 2288 (99-00),
 AB 1013 (01-02), ACA 16 (03-04), SBx1 3 (03-04), SB 17 (03-04), SB 17 (05-06),
 AB 2492 (09-10), AB 2014 (11-12)
 annual reassessment, ACA 16 (03-04), [SCA 5](#) (15-16), SB 1093 (15-16)
 BOE revenue study, AB 2461 (07-08)
 change in ownership definitions, SB 82 (1991), Prop. 167 (1992), AB 2288 (99-00),
 AB 1013 (01-02), SB 1662 (01-02), SB 17 (03-04), ACA 16 (03-04), SBx1 3 (03-04),
 SB 17 (05-06), AB 2492 (09-10), AB 448 (11-12), AB 188 (13-14), AB 2372 (13-14),
 [AB 1040](#) (15-16), [SB 259](#) (15-16)
 rebuttal presumption once every 3 years, AB 2288 (99-00)
 task force, AB 2014 (13-14)
 State assessed property:
 allocation, SB 53 (91-92)
 condemned property – revenue loss, AB 1378 (03-04)
 counties access to records, confidentiality, SB 1181 (Ch. 407, 2001)
 counties right to participation, appeals, SB 437 (89-90), AB 1027 (97-98)
 electrical generation facilities,
 assessment jurisdiction, SB 329 (99-00), SB 438 (99-00), AB 2073 (01-02),
 AB 81 (Ch 57, 2002)
 Legislative analyst study, AB 2442 (03-04)
 Local jurisdiction appeal rights, AB 2442 (03-04)
 revenue allocation, AB 2073 (01-02), AB 81 (Ch. 57, 2002), AB 226 (01-02),
 ABx1 49 (01-02), ABx1 62 (01-02), ABx2 31 (01-02), SB 1019 (01-02), SBx1 28 (01-02),
 SBx1 30 (01-02), AB 308 (Ch. 433, 2010), SB 1398 (09-10)
 joint assessment appeals boards, SB 1831 (91-92)
 methods of assessment, county involvement, SB 437 (89-90)
 penalty abatement, AB 2204 (03-04)
 property statements, SB 88 (89-90), SB 124 (Ch. 126, 1990) railroads, SB 81 (91-92)
 property tax revenue distribution, AB 2890 (Ch. 1457, 1986) AB 454 (Ch. 921, 1987)
 settlement, AB 2737 (Ch. 93, 1992), AB 2573 (Ch. 603, 1992)
 special franchises, SB 657 (Ch. 498, 1996), SB 713 (Ch. 171, 1996)
 unitary property reporting, AB 519 (91-92)
 State assesses, AB 396 (Ch. 1132, 1981), AB 1394 (81-82), AB 3382 (Ch 1465, 1982)
 AB 1136 (Ch. 1281, 1983), AB 1681 (83-84), SB 622 (Ch. 694, 1983),
 AB 2890 (Ch. 1457, 1986), SB 508 (Ch. 1091, 1985), SB 1537 (Ch. 608, 1986)
 BOE to prepare tax bill, SB 995 (63-64)
 filing deadlines, SB 2170 (Ch. 647, 2000), SB 1607 (Ch. 224, 2006)
 penalties, SB 955 (07-08), SB 947 (Ch. 351, 2011)
 State tax liens: recording fees, SB 971 (Ch. 868, 1988)
 State wildlife management areas, payments, SB 1188 (Vetoed, 2016)
 Subpoenas, AB 1027 (97-98)

Supplemental assessments: SB 134 (87-88), SB 124 (Ch. 126, 1990), SB 89 (91-92),
 SB 167 (91-92), SB 1957 (Ch. 974, 1990):
 builder's exclusion, SB 555 (Ch. 264, 2005), SB 825 (Ch. 607, 2013)
 cancellation, AB 3843 (Ch 1494, 1990), AB 3280 (Ch. 663, 1992), SB 1795 (Ch. 1029, 1992)
 exemption eligibility grace period, AB 3035 (Ch. 201, 2008)
 notice via e-mail, SB 1493 (Ch. 185, 2010)
 oil and gas, AB 849 (89-90)
 seller provided disclosure notice, AB 459 (Ch. 392, 2005)
 statute of limitations, SB 1726 (Ch. 544, 1994), SB 722 (Ch. 497, 1995),
 AB 2891 (Ch. 646, 2000), SB 2170 (Ch. 647, 2000)
 Supplemental roll, SB 1326 (Ch. 327, 1982), SB 1477 (Ch. 1638, 1982), AB 70 (83-84),
 AB 399 (Ch. 1102, 1983), AB 1428 (83-84), AB 2345 (Ch. 946, 1984),
 SB 813 (Ch. 498, 1983), AB 312 (Ch. 186, 1985), AB 2528 (85-86):
 administrative costs:
 cancel tax, small amounts, AB 905 (Ch. 1273, 1985), AB 2890 (Ch. 1457, 1986),
 SB 2092 (Ch. 775, 2002)
 counties, AB 839 (Ch. 846, 1984), AB 2918 (83-84), AB 2890 (Ch. 1457, 1986),
 SB 580 (85-86), SB 657 (Ch. 498, 1995),
 exemption:
 homeowners, AB 2899 (83-84)
 late filed claims, SB 1537 (Ch. 608, 1986), AB 1699 (Ch. 855, 1993), SB 1323 (13-14)
 fixtures, AB 467 (Ch. 441, 1985), AB 2636 (85-86), AB 208 (87-88), AB 297 (87-88)
 property taken by governmental action, AB 312 (Ch. 186, 1985)
 proration, AB 2890 (Ch. 1457, 1986)
 refunds, SB 1537 (Ch. 608, 1986)
 repeal, AB 3591 (83-84), AB 271 (85-86), AB 2444 (85-86), AB 2571 (85-86),
 AB 2750 (85-86), AB 3833 (85-86)
 taxes:
 computation, AB 2814 (85-86)
 two installments, SB 1325 (Ch. 512, 1984)
 Tax defaulted property, AB 634 (Ch. 316, 1985)
 monthly payments, AB 2291 (Ch. 266, 2016)
 Tax liens, SB 1132 (Ch. 81, 1986)
 Tax area rate services:
 boundary statements, SB 2072 (95-96)
 exceptions, AB 66 (1966), AB 1517 (1965), AB 3196 (1965), AB 677 (1963), AB 2325 (1963),
 SB 43 (91-92), SB 164 (91-92), SB 992 (91-92), AB 2201 (Ch. 59, 1990),
 AB 2335 (Ch. 332, 2000), AB 1544 (01-02),
 GIS, AB 429 (Ch. 782, 1991)
 mapping, AB 148 (1964), AB 1183 (Ch. 671, 1989), AB 3472 (89-90),
 SB 308 (Ch. 1575, 1990), AB 3013 (Ch. 1098, 1992), AB 3100 (Ch. 1003, 1992),
 SB 1519 (Ch. 400, 1992)
 mobilehome subdivisions, AB 2954 (Ch. 1498, 1990)
 redevelopment, SB 2265 (Ch. 909, 1990), AB 598 (Ch. 1253, 1992),
 SB 1711 (Ch. 1356, 1992)
 Taxation, SB 544 (Ch. 498, 1988)
 Taxpayer Bill of Rights; SB 781 (91-92), SB 1556 (91-92), SB 143 (Ch. 387, 1993),
 SB 1908 (95-96), AB 2481 (95-96)
 Timber tax, AB 2770 (Ch. 1489, 1982), AB 1136 (Ch. 1281, 1983):
 collection, AB 312 (Ch. 186, 1985)
 collection cost recovery fee, SB 858 (Ch. 721, 2010)
 disasters, [AB 1559](#) (Ch. 257, 2016)
 delinquency notices, AB 1019 (Ch. 1161, 1979)

Timber tax, continued

- erroneous refunds, AB 1638 (Ch. 929, 1999)
- federal forest lands, SJR 50 (Res. Ch. 90, 1984), SB 916 (Ch. 352, 1985)
- filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
- immediate harvest values, AB 1729 (85-86)
- innocent spouse, AB 1748 (Ch. 342, 2007)
- installment payment agreements, AB 1638 (Ch. 929, 1999)
- interest relief, Board caused delays, AB 1638 (Ch. 929, 1999)
- Legislative Analyst study, SB 671 (Ch. 352, 1983)
- levied property, return of, AB 1638 (Ch. 929, 1999)
- offer in compromise, AB 3076 (Ch. 364, 2006)
- refunds, exceeding \$50,000, SB 1231 (Ch. 941, 1999)
- repeal, SB 1376 (11-12)
- state responsibility area fire protection benefit fee, SB 1049 (Ch. 741, 2003)
- surcharge or fee, AB 325 (93-94), AB 1172 (01-02)
- tax recoupment fees, SB 1431 (Ch. 1222, 1994)
- taxpayer, AB 357 (Ch. 947, 1981)
- Timber Advisory Board, disclosures, SB 234 (05-06)
- timber yield fee, AB 1172 (02-03), AB 1764 (03-04)
- timberland preserve zone, SB 481 (Ch. 845, 1981), AB 1050 (85-86)
- timberland value schedule, SB 2086 (Ch. 760, 1982), SB 748 (Ch. 1198, 1983), SB 1724 (Ch. 634, 1984)
- Timber Tax Reserve Fund: rate, AB 288 (Ch. 8, 1981), AB 357 (Ch. 947, 1981), SB 462 (81-82)
- Timber Yield Tax Fund, SB 1539 (87-88), SB 2514 (85-86)
 - accounting procedures, AB 2992 (Ch. 248, 1996)
 - christmas trees, SB 299 (Ch. 646, 1991)
 - forest protection, SB 888 (91-92)
 - management and harvest requirements, SB 2601 (Ch. 1600, 1990)
 - rate increase: AB 3776 (89-90), SB 2201 (89-90), AB 714 (91-92), AB 860 (91-92), SB 300 (91-92), SB 525 (91-92)
 - written advice, reliance, SB 1897 (Ch. 987, 1990)
- Timeshares, SB 217 (Ch. 1110, 1983)
 - assessed value, SB 165 (85-86)
 - separate assessment, SB 1276 (Ch. 887, 1982)
- Trees, exempt as immature first 40 years, SB 807 (65-66)
 - pisatchios, exempt 8 years [ACA 6](#) (15-16)
- Trial *de novo*,
 - aircraft assessments, [SB 1329](#) (15-16)
 - local assessees, SCA 6 (1989), SCA 26 (91-92), SB 657 (Ch. 498, 1995), SB 1903 (1996), SB 1293 (99-00), AB 934 (01-02)
 - state assessees, established, SB 2601 (Ch. 1372, 1988), SCA 26 (1991)
- Unitary properties, definition, SB 2295 (Ch. 1480, 1988)
- Urban waterfront restoration, SB 997 (Ch. 1264, 1983)
- Valuation:
 - cellular telephone intangibles, AB 715 (89-90)
 - cellular telephone systems, AB 2802 (87-88), AB 3945 (87-88)
 - oil and gas leases, AB 3301 (83-84)
 - open-space land, SB 2119 (87-88)
 - roll back, ACA 51 (87-88)
 - rural motels, AB 471 (05-06)

Valuations, continued

separate valuation, AB 2237 (Ch. 1367, 1985)
state assessed property, AB 1681 (83-84), SB 622 (Ch. 694, 1983)

Valuation Studies:

high tech equipment, AB 2182 (Ch. 417, 2006)
oil and gas, AB 1012 (07-08)

Validating acts, SB 1589 (Ch. 319, 1982), AB 3852 (Ch. 551, 1984), SB 47 (Ch. 53, 1983),
SB 294 (Ch. 406, 1983), SB 531 (Ch. 88, 1983), AB 691 (Ch. 114, 1985),
SB 57 (Ch. 143, 1985), SB 577 (Ch. 292, 1985), SB 692 (Ch. 1179, 1985),
SB 1271 (Ch. 62, 1992), SB 1272 (Ch. 568, 1992), SB 1273 (Ch. 569, 1992)

Vehicle license fee:

off highway vehicles, AB 489 (83-84)
repeal/phase-out, ACA 45 (97-98), AB 1776 (97-98), SB 2001 (97-98), SB 1723 (97-98)

Vessels:

certificate of registration, affixed to bow, AB 1065 (65-66)
property statements, less than \$100,000, SB 1777 (Vetoed, 2008)
tax in lieu of property tax, AB 1522 (79-80), AB 755 (83-84), AB 2014 (83-84),
SB 1626 (Ch. 940, 1994), AB 3127 (95-96)

Veterans' Exemption (including disabled), SB 2791 (Ch. 992, 1990), AB 2064 (91-92),
SB 320 (89-90), SB 1431 (Ch. 1222, 1994), ACA 39 (95-96), AB 2790 (95-96),
SB 196 (05-06), SCA 14 (05-06), AB 1341 (09-10)

100% exemption, AB 2568 (07-08), [SB 690](#) (15-16), [SB 1104](#) (15-16), [SB 1183](#) (15-16),
[AB 1556](#) (15-16)

CPI freeze: senior veterans, [SB 690](#) (15-16), [SB 1104](#) (15-16)

disabled, ACA 5 (Res. Ch. 75, 1986), SB 1481 (85-86), AB 3 (Ch. 536, 1995),
AB 2064 (91-92), ACA 40 (Ch. 49, 1992), SB 726 (Ch. 411, 1988), AB 3 (Ch. 536, 1995),
SB 764 (Ch. 544, 2004), AB 1485 (07-08), AB 188 (Ch. 202, 2011), SB 947 (Ch. 351, 2011)

disaster, damage or destruction to home, SB 1495 (Ch. 594, 2008)

duplicates, BOE reporting, AB 3080 (Vetoed, 2008), SB 822 (Ch. 204, 2009)

home of surviving spouse, ACA 80 (81-82), AB 3279 (81-82), AB 2064 (91-92),
SB 1005 (05-06), SB 1637 (Ch. 677, 2006), AB 1485 (07-08)

honorable discharge, [SB 1458](#) (Ch. 871, 2016)

increase exemption amount, ACA 39 (95-96), AB 2790 (95-96), AB 551 (97-98),
ACA 9 (97-98), SB 1362 (Ch. 1085, 2000), SB 764 (Ch. 544, 2004), SCA 14 (05-06)
AB 1485 (07-08), AB 2768 (07-08)

increase low income threshold, SB 1362 (Ch. 1085, 2000)

killed in action, AB 162 (Ch. 140, 1993), AB 2064 (91-92)

late filing penalties, SB 1323 (13-14)

portability of exemption, SB 1362 (Ch. 1085, 2000), SB 2092 (Ch. 775, 2002),
SB 1637 (Ch. 677, 2006)

refunds/roll corrections - eight years, SB 1113 (Ch. 656, 2014), [SB 1458](#) (Ch. 871, 2016)
reimbursement from state, SCA 20 (57-58)

residency – rest home or hospital, AB 322 (Ch. 278, 2003), AB 188 (Ch. 202, 2011),
AB 946 (11-12)

retroactive exemptions, AB 2092 (Ch. 575, 2000), AB 2562 (Ch. 922, 2000),
SB 1362 (Ch. 1085, 2000), SB 2092 (Ch. 775, 2002), SB 1637 (Ch. 677, 2006),
AB 1948 (09-10), AB 2314 (Ch. 150, 2010), SB 1113 (Ch. 656, 2014),
[SB 1458](#) (Ch. 871, 2016)

social security number requirement, SB 1637 (Ch. 677, 2006)

totally disabled, AB 3736 (83-84), SB 1425 (Ch. 1332, 1984),
AB 312 (Ch. 186, 1985), [AB 1556](#) (15-16)

Veterans' organization exemption, AB 184 (Ch. 151, 1972), SB 1469 (01-02),
SB 1607 (Ch. 224, 2006), SB 1045 (Ch. 449, 2007)

Veterans' organization exemption, continued

personal property, AB 4222 (85-86)

rental of facilities, SB 1469 (01-02), [SB 1152](#) (13-14), [SB 2](#) (15-16)

Welfare exemption:

annual filing, AB 1054 (Ch. 703, 1987)

postcard filing, SB 2086 (Ch. 214, 2002), SB 1059 (Ch. 604, 2003), [SB 1480](#) (Ch. 116, 2016)

applications, AB 2654 (Ch. 718, 1990)

clarification, deletion of duplicate provisions, SB 90 (89-90), SB 124 (Ch. 126, 1990)

community land trusts, [AB 2818](#) (Ch. 701, 2016)

Congressional charter, scientific, oceanographic research; AB 1727 (Ch. 1243, 1989),
AB 2053 (89-90)

educational purposes, SB 350 (Ch. 1292, 1989)

golf courses, SB 2309 (Ch. 489, 1990)

homeless facilities, AB 900 (Ch. 1228, 1987)

late filing provisions, SB 1323 (13-14)

limited liability companies, AB 2662 (01-02), AB 3073 (Ch. 354, 2004), SB 1607 (Ch. 224, 2006)

low-income housing, AB 2144 (Ch. 1469, 1987), AB 3481 (87-88),

SB 1590 (Ch. 807, 1992), SB 1652 (Ch. 574, 1992), AB 1559 (Ch. 927, 1999),

AB 659 (Ch. 601, 2000), SB 1284 (Ch. 524, 2008), SB 996 (09-10), AB 1760 (Ch. 671, 2014),

SB 1203 (Ch. 693, 2014), [SB 996](#) (Ch. 836, 2016)

new development commercial property exemption, AB 2669 (15-16)

multi-specialty clinics, AB 826 (97-98)

museums, SB 550 (Ch. 912, 1989), AB 2068 (91-92)

Napa Valley Opera House, SB 997 (Ch. 897, 1991)

natural state, AB 2442 (Ch. 786, 1992), SB 1878 (99-00), SB 198 (Ch. 533, 2001),

AB 703, (Ch. 575, 2011), AB 2207, (Ch. 863, 2012)

nonprofit hospitals, AB 1614 (05-06), SB 610 (Vetoed, 2005), AB 975 (13-14)

nursing homes, SB 936 (91-92)

occasional use, AB 3842 (Ch. 1591, 1987)

parks, leased by nonprofit organization, SB 2172 (99-00), SB 882 (Ch. 609, 2001)

parks, operated by nonprofit organization, AB 1589 (Ch. 533, 2012)

periodic meetings by other organizations, AB 3022 (Ch. 161, 1990), SB 1607 (Ch. 224, 2006)

property in the course of construction, AB 2662 (01-02), AB 783 (03-04), AB 3074 (03-04),

AB 722 (05-06), AB 1788 (11-12)

San Diego Naval Training Center, SB 797 (11-12)

state-local division of responsibilities, SB 1062 (Ch. 471, 2003)

Williamson Act, AB 991 (81-82), AB 1100 (81-82), AB 1319 (81-82), AB 1320 (81-82),

AB 2074 (Ch. 195, 1981), AB 3390 (81-82), SB 836 (81-82), SB 1107 (81-82),

AB 779 (Ch. 1296, 1983):

additional 10% assessment, AB 2530 (Ch. 391, 2010), SB 863 (Ch. 722, 2010),

AB 1265 (Ch. 90, 2011), SB 1353 (Ch. 322, 2014)

agricultural labor housing, AB 312 (Ch. 186, 1985)

annual income survey, SB 715 (09-10)

cancellation, AB 689 (Ch. 864, 1983), AB 2530 (Ch. 391, 2010), SB 863 (Ch. 722, 2010),

SB 648 (11-12)

cancellation fees, AB 2474 (85-86), AB 1022 (95-96)

challenge cancellation value, AB 1027 (97-98), SB 1820 (Ch. 794, 2004),

SB 49 (Ch. 245, 2005), SB 671 (Ch. 358, 2009), [AB 707](#) (Ch. 631, 2015),

AB 1894 (Ch. 260, 2016)

coastal zone, AB 1535 (81-82), SB 217 (81-82), AB 1828 (85-86), AB 2016 (85-86)

"commercial agricultural use," AB 1215 (81-82), AB 1248 (81-82)

Williamson Act, continued

compatible use, AB 509 (Ch. 144, 1987), AB 1770 (91-92)
 conservation easements, SB 2260 (Ch. 777, 1984), SB 1864 (Ch. 616, 2002)
 family transfers, AB 1345 (Ch. 880, 1983)
 farm security zones, see "Farmland Security Zones"
 filing date, AB 1027 (97-98), SB 542 (Ch. 941, 1997)
 greenhouses, AB 365 (Ch. 605, 2005)
 highest and best use, SB 444 (91-92)
 marijuana, AB 180 (83-84)
 recreational uses, AB 724 (93-94)
 solar-use easements, SB 618 (Ch. 596, 2011), AB 2241 (Ch. 582, 2014)
 urban agricultural incentive zones, AB 551 (Ch. 406, 2013)
 wildlife habitat or endangered species habitat, SB 1804 (Ch. 997, 1996)
 valuation, AB 3193 (Ch. 1366, 1982), AB 509 (Ch. 144, 1987)
 voluntary donations, SB 668 (Ch. 254, 2011)

SALES AND USE TAX

Accelerated tax collections, ABx1 13 (83-84), ABx1 28 (Ch. 10, 1984), SB 124 (83-84),
 AB 2778 (87-88)
 Acupuncturists, as consumers, AB 410 (97-98), AB 2764 (99-00), AB 208 (01-02)
 Administrative costs, ABx3 46 (09-10), ABx4 12 (Ch. 12, 2009), SBx4 12 (09-10)
 Advice: written to taxpayer, AB 1611 (83-84), AB 2145 (83-84), AB 3338 (Ch. 1728, 1984),
 SB 699 (85-86)
 Aerosol paint containers, SB 710 (85-86), SB 2465 (87-88), SB 138 (09-10)
 Aerospace refunds, AB 2972 (91-92), SB 992 (91-92), AB 2083 (93-94),
 SJR 11 (Res. Ch. 58, 1993)
 Aircraft, AB 3060 (Ch. 1361, 1986)
 90-day presumption modified, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
 SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08),
 AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)
 Aircraft brokers, liability for tax, SB 718 (Ch. 555, 1995)
 Aircraft jet fuel, SB 263 (87-88), AB 2466 (Vetoed, 2004), AB 451 (Ch. 391, 2005),
 AB 1282 (05-06), [SB 747](#) (15-16)
 transfer to Aeronautics account, [SB 747](#) (15-16)
 Alcoholic beverage license suspension for delinquent sales tax liabilities,
 SB 1901 (Ch. 409, 1996), SB 322 (05-06)
 Allocation of revenue, SB 25 (81-82), AB 361 (83-84), ACA 73 (83-84), AB 294 (85-86),
 AB 3290 (85-86), AB 3509 (85-86), AB 3955 (85-86), AB 4043 (85-86), ACA 3 (85-86),
 ACA 5 (Res. Ch. 75, 1986), SB 300 (Ch. 1600, 1985), SB 397 (Ch. 41, 1986),
 SB 661 (85-86), SB 1596 (85-86), SB 1783 (85-86), AB 901 (87-88), AB 2271 (87-88),
 ACA 2 (87-88), SB 263 (87-88), AB 973 (89-90), AB 2204 (89-90), AB 2466 (89-90),
 AB 3605 (89-90), SB 1653 (89-90), AB 58 (91-92), SB 968 (89-90), ACA 11 (01-02):
 aircraft jet fuel, SB 1084 (99-00), AB 2466 (vetoed, 03-04), AB 451 (Ch. 391, 2005),
 AB 1282 (05-06)
 Antiterrorism Preparedness Fund, AB 2508 (01-02)
 gasoline, AB 276 (99-00), AB 521 (99-00)
 gasoline and diesel fuel, AB 1612 (99-00), AB 2742 (99-00), AB 2928 (Ch. 91, 2000),
 SB 1426 (99-00), AB 227 (01-02)
 motor vehicles, AB 321 (01-02)
 sales by state lands commission, AB 618 (Ch. 946, 1975)
 State Arts Council, AB 1365 (07-08), AB 2728 (07-08), AB 700 (09-10)
 Thoroughbred Race Cup Fund, SB 792 (07-08)
 TP&D account, SB 620 (Ch. 161, 1979)

SALES AND USE TAX continued

Alterations: garments, AB 2786 (Ch. 308, 1986)
Ammunition tax, SBx1 42 (93-94), AB 187 (13-14), AB 760 (13-14)
Amnesty, AB 3230 (Ch. 1490, 1984), AB 2635 (97-98), AB 2114 (03-04), AB 2203 (03-04),
SB 1100 (Ch. 226, 2004), AB 911 (Ch. 398, 2005), AB 2692 (15-16)
medical marijuana dispensaries, SB 529 (07-08), SB 1098 (07-08), AB 1894 (13-14),
[AB 567](#) (Vetoed, 2016)
penalty, [AB 567](#) (Vetoed, 2016)
post-amnesty enforcement tools, AB 3060 (Ch. 1361, 1986)
Appropriation for exemptions, AB 2199 (95-96)
Art, funding for State Arts Council, AB 1365 (07-08), AB 2728 (07-08), AB 700 (09-10),
AB 1777 (09-10)
Assignee bad debt refunds, AB 1229 (97-98), AB 599 (Ch. 600, 2000)
election form, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011), AB 2688 (Ch. 362, 2012),
AB 2271 (11-12)
repeal of, ABx3 1 (07-08), AB 1839 (07-08)
Auctioneers: automobile resale certificate limitation, AB 2618 (Ch. 756, 2012)
Audit conducted by any city or county, AB 2546 (03-04)
Audit information retrieval system, AB 2945 (87-88)
Automobiles:
credits and surcharges for emissions, SB 1905 (89-90), SB 431 (91-92)
credit for tax when damaged in another state and replaced, AB 1105 (Ch. 1273, 1972)
replacement (sales & use tax reimbursement, registration, license fee), SB 71 (87-88)
sales of, through auctioneers, AB 2958 (89-90), AB 68 (Ch. 128, 2005),
AB 2303 (Ch. 567, 2006), AB 2618 (Ch. 756, 2012)
Aviation gasoline, refunds, bad debts rate of precollection, SB 190 (Ch. 210, 1988)
Avon worthless accounts, AB 203 (89-90)
Bad debt deductions, AB 850 (85-86):
assignees, AB 1229 (97-98)
election form, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011), AB 2688 (Ch. 362, 2012),
AB 2271 (11-12)
repeal of, ABx3 1 (07-08), AB 1839 (07-08)
Bankruptcy proceeding, abatement of interest, AB 1881 (07-08)
Banks, sales and use tax imposition, AB 3013 (Ch. 885, 1976)
Bond in lieu of full payment, AB 2678 (97-98), AB 1392 (99-00), SB 1400 (01-02)
Broadening the base, SB 1662 (01-02), AB 9 (05-06)
Budget passage: stay of sales tax, ACA 29 (97-98)
Business activity tax, AB 2061 (03-04)
Business coding system, AB 2945 (87-88)
Business license, SB 1722 (85-86)
Business tax incentives, SB 364 (11-12)
CalFresh benefits, AB 1400 (Ch. 227, 2011)
California Infrastructure and Economic Development Bank board, AB 511 (Ch. 107, 2000)
California Internet Tax Freedom Act, AB 1614 (Ch. 351, 1998)
defined, AB 1614 (Ch. 351, 1998)
extension of, AB 1784 (Ch. 618, 2000), AJR 41 (99-00), AB 258 (01-02),
SB 394 (Ch. 343, 2001)
Cannabis amnesty, [AB 567](#) (Vetoed, 2016)
Cannabis Certification and Regulation Act, SB 626 (11-12)
Cannabis, Sales Tax Enforcement Act, SB 1131 (09-10)
Cannabis study, sales and use tax compliance, SB 626 (11-12)

- Car Buyers' Bill of Rights, AB 68 (Ch. 128, 2005)
- Carbonated beverages, 2% sales tax, SB 1118 (05-06)
- Catering trucks, SB 546 (Ch. 591, 1985), AB 440 (Ch. 319, 1989), SB 2619 (89-90)
- Cellular phones, customers' price, AB 2320 (05-06), AB 279 (11-12), [AB 1021](#) (15-16)
- Certificate of Registration-Use Tax, AB 30 (91-92), SB 180 (Ch. 236, 1990)
- Certificate of tax clearance, AB 2845 (Ch. 333, 1986)
- City and county: additional tax, AB 3781 (81-82), ACA 89 (81-82), AB 2100 (83-84), AB 2469 (83-84), SB 998 (83-84)
- Claim for refund:
 - clarification, SB 1608 (Ch. 902, 1992)
 - excise tax on sales of vehicles, SB 59 (Ch. 44, 1972)
 - financially disabled, AB 1638 (Ch. 929, 1999)
 - overpayments of amnesty penalties, AB 911 (Ch. 398, 2005)
 - posting of bond in lieu of payment, AB 2678 (97-98)
 - single refund claim, installment payments, AB 1856 (Ch. 98, 2016)
- Coast and Ocean Stewardship Act of 2005, SB 956 (05-06)
- Coin operated amusement machines, receipts, SB 1912 (91-92)
- Collection, AB 293 (Ch. 38, 1987), SB 805 (93-94), SB 718 (Ch. 555, 1995)
 - as priority of judgement, AB 1433 (Ch. 827, 1974)
 - claim filing deadline; extended, SB 442 (Ch. 253, 2013)
 - claim period waived, reasonable cause, AB 2688 (11-12), SB 442 (Ch. 253, 2013)
 - erroneous collection action, reimbursement of charges, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011)
- Financial Institutions Records Match system, AB 1475 (11-12), SB 1015 (Ch. 37, 2012)
- liquor license, authority to seize, AB 2991 (Ch. 1194, 1980)
- mandatory recording of liens, SB 1541 (Ch. 600, 1980)
- obligation, repeal of, SB 472 (Ch. 1211, 1978)
- suspension of contractor license, AB 2332 (Vetoed, 2010)
- tax lien, earnings withholding order AB 853 (Vetoed, 2005)
- Collection cost recovery fee, SB 858 (Ch. 721, 2010)
- Commercial fishing vessels:
 - Commercial salmon fishing vessels, SB 1018 (07-08)
 - gross receipts, AB 30 (91-92), SB 180 (Ch. 236, 1991)
 - registration with Department of Fish & Game, AB 4089 (73-74), AB 4104 (73-74)
- Confidential Information
 - decisions and recommendations, disclosure of, AB 1655 (05-06)
 - disclosure of, SB 1909 (97-98), SB 110 (Ch. 702, 1997)
 - Internal Revenue Service, sales and use tax debts, AB 1424 (Ch. 455, 2011)
 - other states, sales and use tax debts, AB 1424 (Ch. 455, 2011)
 - state agencies, top 500 delinquencies, AB 1424 (Ch. 455, 2011)
 - tax preparers, AB 2898 (Ch. 1052, 2000)
 - Employment Development Department, AB 1307 (Ch. 734, 2011)
 - federally-authorized tax practitioner/taxpayer advice, AB 1016 (Ch. 438, 2000), AB 1416 (Ch. 412, 2004), AB 129 (Ch. 411, 2009)
- Construction contracts,
 - inquiries with the BOE, AB 1243 (97-98)
 - paving construction contractors, SB 1373 (09-10)
 - solar energy devices as materials, AB 2806 (05-06)
- Consumers, not retailers
 - acupuncturists, AB 410 (97-98), AB 2764 (99-00)
 - charitable organizations: war bracelets, SB 1482 (71-72)
 - chiropractors, AB 2563 (Ch. 1182, 1978)

Consumers, not retailers, continued

destination management companies (DMC's), SB 700 (07-08), SB 1628 (07-08),
 AB 676 (09-10), AB 1687 (09-10)
 dry cleaners, AB 659 (Vetoed, 2009)
 friends of the library, AB 547 (Ch. 765, 1979)
 itinerant veteran vendors, AB 1265 (09-10), SB 809 (Ch. 621, 2009), SB 805 (Ch. 246, 2011),
 AB 855 (11-12)
 optometrists, SB 1453 (73-74)
 PTA's, AB 1910 (Ch. 39, 1978)
 school yearbooks and catalogs, AB 828 (Ch. 921, 1977)
 sellers of auditory devices, SB 1225 (79-80)
 veteran vendors of food, AB 3009 (07-08), AB 1265, (09-10), SB 809 (Ch. 621, 2009),
 SB 805 (Ch. 246, 2011)
 retroactive application, AB 855 (11-12), AB 919 (2013-14)
 volunteer fire departments, [SB 598](#) (Ch. 248, 2015)
 youth groups, SB 2167 (Ch. 1421, 1974)

Contracting for collection services, AB 1043 (97-98)

Contractors State License Board, AB 2332 (Vetoed, 2010), AB 1307 (Ch. 734, 2011)

Cooperative nursery schools, SB 312 (87-88)

Corporate officers: liability, AB 384 (Ch. 337, 1981)

limitations period to issue determination, AB 1895 (Ch. 24, 2008)

suspended corporations and limited liability companies, AB 2676 (Vetoed, 2010)

Cost price, defined, AB 2795 (95-96), SB 38 (Ch. 954, 1996)

Counterfeit goods, retail sale, [AB 2681](#) (Ch. 477, 2014), [AB 160](#) (Ch. 427, 2015)

Credit for costs of construction, AB 3094 (91-92)

Credit for hiring, SB 974 (09-10)

Credit for small businesses, AB 2502 (05-06)

Data required by BOE, AB 2786 (Ch. 308, 1986)

Dealers

boat trailers, AB 2706 (73-74)

Car Buyers' Bill of Rights AB 68 (05-06), AB 2303 (Ch. 567, 2006)

vehicles, AB 4248 (Ch. 1248, 1976)

Deficiency determinations, AB 1611 (83-84), AB 2145 (83-84), AB 3338 (Ch. 1728, 1984)

Definitions:

aerosol paint container, SB 138 (09-10)

engaged in business in this state, SB 1608 (Ch. 902, 1992), SB 1302 (Ch. 865, 1999),
 ABx3 2 (07-08), AB 1840 (07-08), AB 178 (09-10), AB 193 (09-10), ABx3 19 (09-10),
 ABx3 27 (09-10), SBx3 17 (09-10), ABx8 8 (2009-10), AB 153 (11-12),

AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)

low income, [AB 88](#) (Vetoed, 2015)

marketplace, AB 2809 (01-02), SBx2 10 (01-02)

redevelopment agencies, SB 1822 (91-92)

retailer, AB 229 (87-88)

retail sale, sale at retail: counterfeit goods, AB 2681 (Ch. 477, 2014), [AB 160](#) (Ch. 427, 2015)

sales price and gross receipts, AB 4667 (87-88)

small farmer, AB 923 (03-04)

technology transfer agreements, AB 103 (Ch. 887, 1993)

tractor, AB 923 (03-04)

Delinquent taxpayers, public disclosure of, AB 790 (Ch. 443, 1999), AB 1418 (Ch. 716, 2006)
 increase to 500 taxpayers, AB 1424 (Ch. 455, 2011)
 license suspension, AB 1424 (Ch. 455, 2011)

Denial of rights, prohibition of, AB 2481 (95-96)

Department of Industrial Relations: information sharing, AB 3079 (Ch. 306, 2008)

Destination Management Companies (DMC's), SB 700 (07-08), SB 1628 (07-08), AB 676 (09-10),
 AB 1687 (09-10), AB 1190 (11-12)

Diesel fuel, SB 1028 (87-88), AB 2485 (93-94), AB 1683 (95-96), ABx8 6 (Ch. 11, 2010)
 exemption from rate increase for exempt diesel fuel, SB 70 (Ch. 9, 2010)
 prepayment exemption, SB 1901 (Ch. 446, 2002)
 sales and use tax rate increase, ABx8 6 (Ch. 11, 2010), [ABx1 8](#) (15-16), [SBx1 7](#) (15-16),
[SBx1 1](#) (15-16), ABx1 26 (15-16), [AB 1591](#) (15-16)

Digital goods, taxation of, ABx3 22 (07-08), ABx3 23 (07-08), AB 1956 (07-08)

Direct sales permits, SB 427 (Ch. 1343, 1985)

Disability, extension of statute of limitations, AB 1638, (Ch. 929, 1999)

Disasters, [AB 1559](#) (Ch. 257, 2016)

Dissolution of marriage, relief based on court order, [AB 1183](#) (15-16)

Distribution to L.A. riot area, SBx1 19 (91-92)

Dogs, sales tax on litters, SB 2102 (97-98)

Domestic partners, same rights, AB 205 (Ch. 421, 2003)

Drivers' license records, AB 1512 (Ch. 2, 1984)

Drivers' license suspension, AB 1424 (Ch. 455, 2011)

Drugs: illegal, ACR 143 (Res. Ch. 164, 1982), SB 845 (Ch. 1289, 1982)

Dry cleaners as consumers, AB 659 (Vetoed, 2009)

Duty free use tax exemption increase, SB 1060 (03-04)

Dynamic feedback model, AB 3602 (93-94)

Earnings withholds: employer liability, AB 2898 (Ch. 1052, 2000)

Economic Development Zone, SB 2086 (97-98), AB 978 (98-99)

Electrical corporations, transfers by, SBx2 78 (01-02)

Electricity, gas, telephone, ACA 4 (87-88)

Electronic funds transfers, AB 2938 (89-90), SB 2197 (Ch. 989, 1990),
 SB 467 (Ch. 473, 1991), SB 1974 (Ch. 1294, 1992), AB 139 (Ch. 74, 2005),
 AB 1765 (Ch. 519, 2005)
 exception, medical marijuana dispensaries, [AB 821](#) (Ch. 811, 2016)
 uniform payment date, [AB 358](#) (15-16)

Electronic filing of tax returns, SB 1302 (Ch. 865, 1999), SB 2174 (Ch. 256, 2000),
 AB 2894 (Ch. 923, 2000)

Employer withholds, liability of, AB 2898 (Ch. 1052, 2000)

Engaged in business; definition, SB 1608 (Ch. 902, 1992):
 affiliates of retailers, AB 178 (09-10), AB 193 (09-10), ABx3 19 (09-10), ABx3 27 (09-10),
 SBx3 17 (09-10), AB 153 (2011-12), AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011)
 controlled group member, AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011)
 conventions and trade shows exclusion, AB 3010 (95-96), AB 258 (Ch. 621, 1997),
 AB 330 (Ch. 617, 2000)
 "dot-com" retailers, AB 2412 (99-00), AB 81 (01-02), SB 103 (03-04)
 long arm nexus, ABx3 2 (07-08), AB 1840 (07-08), AB 155 (Ch. 313, 2011),
 ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)
 repeal of provisions, SB 718 (Ch. 555, 1995), SB 1102 (Ch. 620, 1997),
 AB 1614 (Ch. 351, 1998)
 servers on Internet, AB 1614 (Ch. 351, 1998)
 third party contractors providing services, AB 1443 (97-98), SB 103 (03-04)

Enterprise zones, AB 1843 (85-86), SB 845 (93-94)

- Equitable relief,
 innocent spouses, AB 2898 (Ch. 1052, 2000), AB 1183 (15-16)
 interest, AB 2375 (09-10)
- Erroneous collection actions, relief, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011)
 claim filing deadline; extended, SB 442 (Ch. 253, 2013)
 claim period waived, reasonable cause, AB 2688 (11-12), SB 442 (Ch. 253, 2013)
- Evaluation of employees, prohibition, SB 104 (Ch. 402, 1991)
- Exclusions:
- art for entertainment, SB 330 (Ch. 799, 1999)
 - aviation fuel, federal excise taxes, SB 228 (Ch. 654, 1989)
 - CA Alternative Energy and Advanced Trans. Fin. Auth., SB 1952 (Ch. 1218, 1994),
 AB 1111 (09-10), ABx3 82 (09-10), ABx6 3 (09-10), ABx8 35 (2009-10),
 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), [AB 1683](#) (15-16)
 - contractors, [AB 2334](#) (15-16)
 - recycled feedstock, [AB 199](#) (Ch. 768, 2015)
 - CA Pollution Control Authority, AB 3750 (Ch. 1384, 1976), SB 338 (09-10),
 SB 832 (Ch. 643, 2009)
 - CA Redemption Value (CRV), AB 622 (99-00), SB 1297 (03-04)
 - Car Buyers' Bill of Rights, charge for contract cancellation option, AB 68 (Ch. 128, 2005)
 - diesel fuel, SB 1064 (01-02)
 - excise taxes on gasoline, SB 9 (71-72), AB 3076 (73-74), AB 3138 (73-74), SB 2125 (73-74),
 AB 2640 (95-96), AB 1315 (99-00), AB 2621 (05-06), AB 397 (07-08), SB 540 (07-08),
 SB 1396 (11-12)
 - electric vehicle infrastructure, [AB 2675](#) (15-16)
 - gasoline ABx1 58 (01-02)
 - pet adoptions, AB 563 (Ch. 361, 1999)
 - "sale" and "purchase", CA and Mex. Infra. Bonding Auth., AB 2062 (89-90)
 - "sales price" and "gross receipts", firearm fees, SB 591 (97-98)
 - "sales price" and "gross receipts", Indian tribal tax, AB 2701 (Ch. 593, 2002),
 SB 1869 (01-02)
 - "sales price" and "gross receipts", public safety first responder vehicles, [SB 120](#) (15-16)
 - "sales price" and "gross receipts", smart phones, customer's price, [AB 1021](#) (15-16)
 - "sales price" and "gross receipts", trade-ins, AB 2520 (89-90), AB 1340 (97-98),
 AB 1691 (97-98); SB 1417 (07-08), SB 658 (09-10), SB 714 (09-10), SBx6 5 (2009-10),
 SB 732 (13-14)
 - "sales price" and "gross receipts", trade-ins and zero-emission vehicles, [AB 1851](#) (15-16)
 low-income purchaser, [AB 1710](#) (15-16)
 - tax on gasoline, AB 1315 (99-00)
 - trade-ins of motorcycles, SB 516 (2011-2012), SB 732 (13-14)
 - trades of endangered or threatened animals and plants, AB 161 (Ch. 771, 1994)
 - veteran vendor food sales, AB 3009 (07-08)
- Exemption certificates, foreign air carriers, SB 66 (Ch. 230, 1989)
- Exemptions:
- accountability study, AB 2884 (95-96), AB 559 (97-98), AB 2808 (97-98), AB 2106 (03-04)
 - acupuncturists, AB 410 (97-98), AB 208 (01-02), AB 694 (01-02)
 - agricultural equipment, AB 208 (95-96), AB 138 (97-98), SB 38 (97-98)
 repeal of, AB 923 (03-04)
 - agricultural property, AB 3089 (93-94), AB 2761 (95-96), SB 818 (99-00)
 - aircraft, AB 1165 (81-82), AB 1973 (85-86), ACA 3 (85-86), SB 2174 (Ch. 256, 2000),
 AB 2894 (Ch. 923, 2000)

Exemptions, aircraft, continued

- presumption of use – 12 month test, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04), SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)
- aircraft fuel, AB 705 (Ch. 39, 1984), AB 1800 (97-98), AB 236 (05-06), SB 998 (05-06), SB 1619 (05-06), SB 98 (07-08), SB 359 (07-08), AB 81 (11-12)
- aircraft jet fuel, AB 2419 (85-86), AB 243 (01-02)
 - exemption contingent on healthcare, SB 808 (13-14)
- aircraft leased to common carriers, et al., SBx1 1 (91-92), SB 29 (91-92)
- aircraft maintenance parts, AB 397 (95-96), AB 982 (95-96), AB 1555 (95-96), SB 38 (Ch. 954, 1996)
- Air Force Flight Test Center Museum, SB 1004 (01-02)
- airline food, repeal of exemption for, SB 1810 (91-92)
- alterations, AB 360 (81-82), AB 1997 (Ch. 605, 1983)
- alternative fuel cell buses, AB 1614 (05-06), AB 1618 (05-06), AB 1631 (05-06), AB 307 (07-08)
- alternative fuels, SB 780 (95-96)
- American Youth Soccer Assoc., SB 1735 (87-88)
- animal blood, [SB 898](#) (Vetoed, 2016)
- animals, etc., SB 2083 (81-82)
- appliances, ENERGY STAR, AB 695 (01-02), ABx1 124 (01-02); AB 3052 (01-02), AB 882 (07-08), AB 150 (09-10)
 - clothes washers, AB 769 (13-14)
 - public utility provided, AB 816 (13-14), [AB 88](#) (Vetoed, 2015)
- art, SB 2611 (89-90), SB 664 (97-98)
 - artist's royalty payments, AB 1193 (95-96), SB 664 (97-98), SB 331 (99-00), SB 1720 (99-00)
 - leases of art work, AB 2533 (Ch. 281, 2006)
 - publications, SB 1219 (83-84)
- artifacts, SB 1756 (81-82)
- auditory devices, AB 1404 (81-82), SB 443 (81-82), AB 2306 (Ch. 1576, 1984)
- automobiles donated to museums, SB 1226 (Ch. 1387, 1989)
- auxiliary dollies, SB 527 (85-86), AB 2788 (09-10)
- bad debts, assignees, AB 1229 (97-98), AB 599 (Ch. 600, 2000)
 - election form - retainment of, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011), AB 2688 (Ch. 362, 2012), AB 2271 (11-12)
 - repeal of, ABx3 1 (07-08), AB 1839 (07-08)
- balloon catheters, AB 1671 (95-96)
- banks and financial institutions, repeal, AB 66 (Ch. 1150, 1979)
- biodiesel fuel, SB 74 (07-08)
- biotechnology researchers' equipment, AB 486 (13-14), AB 653 (13-14), SB 90 (Ch. 70, 2013)
- blood banks, SB 496 (81-82), AB 993 (Ch. 773, 1997), AB 2054 (07-08)
- blood storage collection bags, AB 993 (Ch. 773, 1997), AB 1666 (99-00), SB 61 (99-00), AB 2054 (07-08)
- books, AB 2665 (85-86), AB 2669 (85-86), AB 2051 (97-98) AB 490 (99-00), AB 2165 (99-00), AB 2345 (99-00), AB 2348 (99-00). SB 1701 (99-00), AB 1246 (01-02), SB 546 (01-02), AB 1178 (09-10), [SB 1210](#) (15-16)
- bottled water, AB 295 (81-82), SB 146 (81-82), SB 773 (83-84), SB 1554 (Ch. 786, 1984), AB 2181 (Ch. 85, 1991), ABx1 7 (91-92), ACA 37 (91-92)
- breeding stock, AB 2294 (85-86), AB 4219 (85-86), AB 426 (Ch. 156, 2001)
 - repeal of, AB 923 (03-04)
- broadband telecommunications equipment, AB 278 (01-02)
- bronchodilators, AB 523 (01-02)

Exemptions, continued

buddy poppies, AB 3 (95-96), SB 3 (Ch. 316, 1995), SB 143 (95-96)

bullion, coins & medallions, SB 1829 (83-84), AB 1879 (Ch. 1158, 1983),
 AB 398 (Ch. 1082, 1985), AB 54 (Ch. 1128, 1985) SB 677 (89-90), SB 1653 (89-90),
 SB 213 (Ch. 977, 1993), AB 843 (Ch. 184, 2012)

bulk sales threshold calculation date, AB 2688 (11-12), AB 2323 (11-12)

bunker fuel, SB 145 (Vetoed, 2002), SB 808 (Ch. 712, 2003), AB 846 (07-08), SB 98 (07-08),
 SB 1243 (Ch. 293, 2012)

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)
 reusable, SBx1 1 (91-92), SB 29 (91-92)

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)

Exemptions, continued

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)
 emergency equipment, SB 1826 (01-02), AB 272 (03-04), SB 1126 (03-04)
 emergency vehicles, AB 2758 (93-94), SB 1367 (13-14)
 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)

Exemptions, continued

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),

[AB 155](#) (15-16)

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),

AB 2396 (Ch. 905, 1992), AB 366 (Ch. 615, 1997), AB 120 (97-98), SB 145 (Vetoed, 2002),

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)
 gun safes, AB 2096 (05-06), AB 2111 (05-06), [AB 2540](#) (15-16)
 guns used by law enforcement officers, AB 1980 (01-02)
 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)
 hazardous waste source reduction equipment, AB 496 (87-88)
 heating fuel, AB 10 (81-82)
 heavy equipment, AB 1055 (13-14), [AB 2114](#) (13-14), [SB 480](#) (15-16)
 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)
 racehorses, AB 426 (Ch. 156, 2001)
 repeal of, AB 923 (03-04)
 thoroughbreds, AB 904 (01-02)
 horse bedding, AB 3597 (93-94), AB 387 (95-96)
 hospitals, SB 2169 (87-88)
 hot prepared food products, SB 121 (87-88)
 humane societies, AB 68 (97-98)
 pet medicine exemption, SB 688 (13-14)
 hunting supplies, [SB 890](#) (15-16)
 hydrogen refueling station equipment, [AB 2673](#) (15-16)
 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)

Exemptions, continued

- 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),
 - AB 554 (01-02), AB 220 (13-14), AB 1077 (13-14), SB 221 (13-14), [AB 945](#) (15-16),
 - [AB 1710](#) (15-16), [AB 1851](#) (15-16)
 - 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),
 - SB 671 (Ch. 881, 1993), SB 676 (Ch. 751, 1994), SB 1292 (1993-94), AB 1719 (09-10),
 - AB 1812 (09-10), AB 2280 (09-10), AB 2640 (09-10), SB 1053 (09-10), SB 1239 (09-10),
 - SBx6 8 (09-10), AB 218 (11-12), AB 303 (11-12), AB 979 (11-12), AB 1057 (11-12),
 - ABx1 40 (11-12), SB 116 (11-12), SB 395 (11-12) AB 93 (Ch. 69, 2013), AB 486 (13-14),
 - AB 653 (13-14) AB 1326 (13-14), SB 90 (Ch. 70, 2013), SB 235 (13-14), SB 376 (13-14)
 - SB 412 (13-14)
 - advanced manufacturing, SB 1128 (Ch. 677, 2012)
 - aerospace part and production manufacturing, SB 412 (13-14), SB 998 (13-14)
 - Apple computer, SB 1045 (97-98)

Exemptions, manufacturing equipment, continued

- 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)
 partnerships, AB 1735 (Ch. 640, 1972)
 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)
 new businesses, SB 1695 (93-94)
 newspaper printing equipment, SB 1291 (05-06)
 newspapers and periodicals, AB 1320 (91-92), AB 2181 (Ch. 85, 1991), SBx1 5 (91-92),
 ABx1 23 (Ch. 9, 1991), SB 89 (Ch. 461, 1991), SB 180 (Ch. 236, 1991),
 SB 1608 (Ch. 902, 1992), SBx1 13 (91-92), SB 267 (Ch. 909, 1992), AB 3543 (91-92),
 AB 1608 (97-98), SB 1300 (97-98), AB 1608 (97-98), AB 2081 (97-98), AB 1077 (99-00),
 SB 256 (99-00)
 nonannual plants, AB 2798 (Ch. 323, 1998), SB 1974 (97-98)
 nonmonetized bullion & numismatic coins, AB 1930 (87-88)
 bulk sales threshold calculation date, AB 2323 (11-12), AB 2688 (11-12)
 nonprofit and youth groups, AB 2556, (89-90), AB 1731 (Ch. 653, 1993),
 AB 2685 (Ch. 885, 1994)
 discrimination by, [SB 323](#) (13-14)
 nonprofit animal blood banking business, [SB 898](#) (Vetoed, 2016)
 nonprofit corporations, building and construction for low-income families, [AB 2518](#) (15-16)
 nonprofit veterans organizations, SB 1297 (01-02)
 occasional sales:
 hay sellers, AB 313 (Ch. 1424, 1985), AB 1443 (Ch. 1083, 1985)
 implements of husbandry, SB 1484 (83-84)
 "number, scope and character" clarified, SB 607 (05-06), AB 798 (13-14), AB 799 (13-14)
 transfer of assets, SB 885 (73-74)
 occupancy tax, coastal counties, SB 956 (05-06)
 organic input material, [AB 1247](#) (15-16)
 organic products, SB 1083 (Ch. 254, 1986)
 for fuel, SB 1576 (Ch. 1248, 1980)
 orthopedic, prosthetic, and orthotic devices, AB 321 (85-86), AB 99 (Ch. 384, 1987)
 ostriches, AB 2893 (89-90), AB 1740 (91-92), AB 521 (95-96), SB 927 (95-96)
 out-of-state and district taxes excluded, AB 42 (Ch. 60, 1987)
 oxygen delivery systems, SB 118 (Ch. 1423, 1982), SB 2004 (Ch. 1450, 1984)
 oxygen for fish, SB 963 (Ch 289, 1999)
 passenger transportation vehicles, AB 3645 (Ch. 1510, 1984)
 pawnbrokers, vested property, [AB 2365](#) (Vetoed, 2016)
 perennial plants, AB 2798 (Ch. 323, 1998), SB 1974 (97-98)
 periodicals, ABx1 14 (83-84), AB 47 (83-84), AB 2665 (85-86)
 pet adoptions, AB 563 (Ch. 361, 1999)
 pet medicines, [SB 688](#) (13-14)
 pharmaceutical manufacturers, AB 2077 (99-00), SB 1291 (05-06)
 pistols used by law enforcement officers, AB 1980 (01-02)
 pollution control equipment, AB 248 (75-76), AB 2934 (83-84), SB 520 (93-94),
 AB 1070 (93-94)

Exemptions, continued

poultry droppings as fertilizer, AB 957 (Ch. 568, 1993)
 power generation equipment, ABx1 27 (01-02), ABx2 29, (01-02), SBx1 71 (01-02),
 SBx2 71 (01-02), AB 1270 (03-04), AB 653 (13-14)
 prepared food, AB 338 (99-00)
 printed materials, AB 1019 (Ch. 1161, 1979), SB 268 (81-82), AB 3126 (83-84),
 AB 244 (85-86), AB 1695 (85-86), AB 1696 (85-86), AB 2453 (85-86),
 SB 2527 (Ch. 1515, 1986)
 printed sales messages, ABx1 7 (91-92), SB 29 (91-92), SB 145 (91-92), SB 297 (91-92)
 private schools, AB 3368 (89-90)
 textbooks, AB 2405 (95-96)
 propane, AB 127 (87-88), SB 1455 (95-96), AB 1388 (01-02)
 property tax exclusion, AB 1392 (85-86)
 prosthetic devices, etc., SB 288 (71-72) AB 3410 (81-82)
 public art, SB 597 (Ch. 1266, 1988)
 public benefit corporation, SB 444 (81-82), SB 1525 (81-82)
 public improvement contract, AB 228 (81-82)
 public projects, AB 2533 (79-80)
 public ports, near-zero and zero emission equipment, [SB 1338](#) (15-16)
 public safety vehicles, AB 1884 (99-00), AB 1890 (07-08), [SB 120](#) (15-16)
 public school and public school districts, [AB 89](#) (15-16)
 public transit and school buses, SB 2068 (99-00), AB 984 (Ch. 592, 2001),
 SB 760 (Ch. 597, 2003)
 public transit fuel cell buses, AB 1614 (05-06), AB 1618 (05-06), AB 1631 (05-06),
 AB 307 (07-08)
 purchases with food stamps, AB 1087 (Ch. 1103, 1987)
 racehorse breeding stock, AB 426 (Ch. 156, 2001)
 radio market survey reports, AB 2302 (95-96)
 rail equipment purchased outside CA, AB 3375 (Ch. 550, 1996)
 rail freight cars, SB 1031 (Ch. 1059, 1983)
 rail passenger vehicles, SB 1274 (93-94)
 rebate, to consumers, AB 2896 (99-00)
 recycled products, AB 1377 (89-90)
 redemption value, SB 1933 (89-90), AB 2501 (93-94), SB 2046 (97-98)
 refrigerators, PUC provided to low income participants, [AB 816](#) (13-14), [AB 88](#) (Vetoed, 2015)
 religious organizations, SB 444 (81-82)
 renewable energy resources, machinery, AB 3408 (81-82)
 renewable energy systems, AB 1028 (09-10)
 repeal:
 exemption for candy and confectionery, AB 887 (87-88)
 interstate shipments, ABx3 28 (07-08), AB 847 (09-10)
 local sales & use tax, ACA 36 (1991), SB 1234 (93-94)
 printed sales messages, SB 297 (91-92)
 redevelopment agencies auth. to levy tax, AB 978 (93-94), AB 1290 (Ch. 942, 1993)
 reproduction rights, SB 664 (97-98), SB 331 (99-00), SB 1720 (99-00)
 residential care facilities, AB 3321 (Ch. 702, 1994), SB 1496 (Ch. 701, 1994)
 returned used vehicles, AB 1839 (03-04)
 revocable trusts - vehicles, etc., AB 1493 (93-94), SB 103 (Ch. 1109, 1993)
 rheas, SB 927 (95-96)
 rural investment tax exemption, AB 511 (Ch. 107, 2000), AB 1373 (99-00), AB 1405 (01-02)

Exemptions, continued

sales and leasebacks, AB 1659 (89-90), AB 3382 (Ch. 558, 1990), AB 2779 (Ch. 286, 1994),
 AB 984 (Ch. 592, 2001), SB 760 (Ch. 597, 2003)
 sales price for modification for physically handicapped persons, SB 522 (87-88)
 sales tax holiday, AB 944, (99-00), AB 1320 (99-00), AB 548 (05-06), AB 718 (13-14),
[AB 1280](#) (15-16), [SB 890](#) (15-16), [SB 1210](#) (15-16)
 sales tax rebate, AB 2869 (99-00)
 samples at trade shows, AB 1550 (99-00)
 San Diego Aero-Space Museum, SB 1609 (Ch. 1270, 1986)
 sausage casings, AB 803 (97-98)
 school book club sales, teacher sponsorship, SB 2160 (89-90)
 school districts, AB 2602 (99-00), [AB 89](#) (15-16)
 school supplies, AB 951 (11-12), AB 1007 (11-12)
 schools, AB 3814 (85-86), AB 1541 (85-86), AB 3176 (87-88), AB 1077 (01-02),
 AB 2636 (01-02), [AB 89](#) (15-16)
 textbooks, AB 1246 (01-02), SB 546 (01-02), AB 479 (13-14)
 security surveillance equipment, AB 278 (01-02)
 senior citizens, SB 230 (03-04)
 separately stated service charges, AB 21 (87-88), AB 1087 (Vetoed, 2009)
 smog equipment, AB 1914 (97-98)
 snack foods, ACA 37 (91-92)
 nonprofit organizations, AB 3724 (91-92)
 reinstatement, AB 2709 (91-92), SB 177 (91-92)
 software producing equipment, AB 2218 (05-06), SB 1291 (05-06), SB 1643 (05-06),
 AB 1152 (07-08), SB 359 (07-08), AB 486 (13-14), AB 653 (13-14), SB 376 (13-14)
 solar energy systems, SB 2345 (73-74), ABx2 58 (01-02), ABx2 62 (01-02), AB 1319 (01-02),
 SB 1074 (01-02), SBx1 1 (01-02), AB 1613 (05-06), AB 2806 (05-06), AB 1028 (09-10)
 space flight property, AB 279 (93-94), AB 1313 (93-94), AB 1528 (93-94),
 SB 671 (Ch. 881, 1993), AB 3015 (93-94), AB 1765 (97-98), AB 2798 (Ch. 323, 1998),
 SB 2037 (97-98), SB 1582 (99-00), AB 1575 (01-02), SB 76 (01-02), SB 640 (01-02),
 AB 1869 (03-04), SB 193 (05-06), SB 19 (13-14)
 Special Olympics, SB 960 (Ch. 709, 1988)
 state agencies, AB 35 (78-89), AB 373 (87-88)
 steam, SB 1805 (Ch. 1010, 1978), SB 2315 (Ch. 420, 1986)
 still gas, SB 1031 (Ch. 1059, 1983), SB 1083 (Ch. 254, 1986)
 student yearbooks/catalogs, SB 729 (Ch. 205, 1988)
 surgical gowns, AB 1601 (01-02)
 syringes, AB 681 (Ch. 1530, 1982)
 tangible personal property sale/lease, SB 204 (87-88)
 tangible personal property sale/lease > \$1,000, SB 416 (87-88)
 telecommunication equipment, AB 2236 (93-94), SB 1556 (99-00), AB 278 (01-02)
 telephone service, ACA 42 (85-86)
 teleproduction or postproduction equipment, AB 1062 (97-98), AB 2427 (97-98),
 AB 2798 (Ch. 323, 1998), AB 1665 (99-00)
 textbooks, AB 1246 (01-02), SB 546 (01-02), AB 479 (13-14)
 thrift stores, AB 143 (95-96), AB 3187 (Ch. 781, 1996), SB 1171 (97-98), AB 1667 (99-00),
 AB 180 (Ch. 383, 2001), AB 2585 (05-06), SB 1341 (Ch. 373, 2006), AB 1919 (07-08),
 SB 1450 (07-08), SB 765 (Ch. 615, 2009), AB 289 (Ch. 289, 2011), AB 163 (Ch. 72, 2013)
 thoroughbred horses, AB 2757 (87-88), AB 904 (01-02)
 timber harvesting equipment, AB 426 (Ch. 156, 2001)
 repeal of, AB 923 (03-04)
 tips/service charges, AB 2267 (83-84), AB 2063 (85-86)
 tractors, AB 923 (03-04)

Exemptions, continued

- trade-ins, motorcycles, SB 516 (11-12)
- trade-ins, vehicles, AB 1340 (97-98), AB 1691 (97-98), SB 1417 (07-08), SB 658 (09-10), SB 714 (09-10), SBx6 5 (09-10), [SB 732](#) (13-14)
- trailers and semitrailers, SB 1115 (73-74), AB 703 (Ch. 107, 1982), AB 1121 (81-82), AB 3633 (81-82), SB 551 (Ch. 1223, 1982), AB 1392 (85-86), AB 1393 (Ch. 1152, 1985), AB 2782 (Ch. 715, 1986), AB 2788 (09-10)
- transportation charges, SB 1722 (85-86), SB 2292 (87-88), SB 825 (Ch. 1647, 1988), AB 1087 (Vetoed, 2009)
- Travis AFB Historical Society, AB 1233 (91-92)
- trigger locks [AB 2540](#) (15-16)
- trucks, AB 3633 (81-82), AB 1673 (Ch. 1286, 1983), AB 1392 (85-86), AB 1393 (Ch. 1152, 1985), AB 3890 (85-86), AB 2788 (09-10)
- use tax exemption, AB 375 (01-02)
 - duty free exemption increase, SB 1060 (03-04), AB 1748 (Ch. 342, 2007)
 - U.S. Armed Force and National Guard members, activite duty reserves, their spouses and redisterd domestic partners, transfer orders, [AB 143](#) (Ch. 687, 2013)
- used race horses, AB 358 (95-96)
- used vehicles, AB 801 (97-98)
 - Car Buyers' Bill of Rights, AB 68 (Ch. 128, 2005)
 - returned when full sales price not refunded, AB 1839 (03-04), AB 68 (Ch. 128, 2005)
- vans used for carpools, AB 1610 (87-88)
- various exemptions, AB 72 (83-84)
- vehicles, AB 3114 (Ch. 664, 1982), AB 3732 (81-82), SB 521 (81-82), SB 1628 (81-82), AB 351 (83-84), AB 1673 (Ch. 1286, 1983), AB 2504 (Ch. 1511, 1984), AB 3645 (Ch. 1510, 1984), AB 4011 (83-84), SB 759 (83-84)
 - auctioned, resale certificate presumption, AB 2618 (Ch. 756, 2012)
 - loaned to university officials, AB 1694 (95-96)
 - modifications for handicapped, SB 2175 (Ch. 959, 1978), SB 1890 (99-00)
 - presumption of use – 12 month test, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04), SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006) , ABx3 10 (07-08), AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)
 - purchased for permanent out-of-state use, [SB 680](#) (15-16)
 - purchased new by foreign residents, SB 442 (Ch. 762, 1989)
 - off-road hunting vehicles, [SB 890](#) (15-16)
 - trade-in value, AB 1340 (97-98), AB 1691 (97-98)
- vending machine (operators), AB 679 (81-82), AB 223 (Ch. 323, 1983), AB 399 (Ch. 1102, 1983), AB 313 (Ch. 1424, 1985), AB 2843 (85-86), SB 40 (85-86), SB 1775 (85-86), AB 1658 (89-90), SB 520 (89-90), SB 180 (Ch. 236, 1991)
 - repeal of 15¢ or less, ABx1 7 (Ch. 1, 1978)
- vending machine snack food, AB 2824 (99-00), AB 893 (01-02), AB 1427 (01-02), AB 728 (07-08), [AB 155](#) (15-16)
- vessels,
 - hunting vessels [SB 890](#) (15-16)
 - more than 1,000 tons, SB 546 (Ch. 591, 1985)
 - presumption of use – 12-month test, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04), SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006) , AB 21 (07-08), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008), SBx3 8 (07-08), LLCs, AB 21 (07-08)
- veteran mobile food vendors, AB 3009 (07-08)

Exemptions, continued

- veterinarians, SB 961 (Ch. 1585, 1985)
 - pet medicine exemption, SB 688 (13-14)
- veteran's memorial, SB 1329 (93-94)
- victim's rights and services orgs., SB 1873 (87-88)
- video cassettes:
 - library rental, AB 2227 (Ch. 1468, 1984)
 - rentals, AB 530 (85-86)
- vitamins, AB 2117 (85-86), AB 2118 (85-86)
- volunteer fire departments, AB 1890 (07-08), [SB 598](#) (Ch. 248, 2015)
- washing machines, public utility provided to low income participants, [AB 816](#) (13-14), [AB 88](#) (Vetoed, 2015)
- waste products, SB 1576 (Ch. 1248, 1980)
- water:
 - non-carbonated, SB 85 (Ch. 1348, 1980)
 - over 5 gallons, AB 394 (Ch. 402, 1972)
- water treatment facilities, AB 1315 (99-00), AB 1891 (13-14)
- waterborne vessels, AB 1892 (Ch. 1148, 1985), ACA 3 (85-86)
- watercraft, AB 1019 (Ch. 1161, 1979), AB 2297 (Ch. 1707, 1984), AB 962 (85-86), AB 1321 (85-86):
 - leased for use in interstate or foreign commerce or for commercial fishing, SBx1 1 (91-92), SB 29 (91-92)
- white canes, AB 2550 (91-92)
- wireless devices, customers' price, AB 2320 (05-06), AB 279 (11-12), SB 1086 (11-12), AB 2691 (13-14), [AB 1021](#) (15-16)
- works of art: SB 1021 (Ch. 1019, 1978)
 - nonprofit corporations, SB 287 (Ch. 260, 1979)
- work-for-hire contracts, SB 1219 (83-84)
- worthless accounts assigned, AB 599 (99-00)
 - repeal of, ABx3 1 (07-08), AB 1839 (07-08)
- x-ray films, SB 1252 (Ch. 301, 1982), AB 3968 (83-84)
- youth groups, AB 3209 (81-82), AB 1629 (Ch. 1153, 1985), AB 4364 (Ch. 967, 1986), AB 2693 (Ch. 710, 1988), AB 2822 (Ch. 711, 1988), AB 520 (Ch. 116, 1990), AB 2878 (89-90), AB 3368 (89-90), SB 960 (Ch. 709, (1988), SB 1735 (87-88), SB 2209 (89-90), SB 82 (91-92), SB 1473 (91-92), SB 639 (97-98), AB 1637 (99-00)
 - discrimination, SB 323 (13-14)
- zero-emission vehicles, SB 56 (71-72), SB 334, SB 381, SB 668 (93-94), AB 1318 (95-96), AB 2489 (95-96), AB 3162 (95-96), AB 2085 (97-98), AB 220 (13-14), AB 1077 (13-14), SB 221 (13-14), [AB 945](#) (15-16)
 - infrastructure, [AB 2673](#) (15-16)
- zero-emission equipment used at California public ports, [SB 1338](#) (15-16)
- zoo animals, AB 161 (Ch. 771, 1994)
- zoos, feed sold to, SB 1267 (97-98)
- 80/80 rule, AB 2082 (93-94), AB 1666 (Ch. 647, 1995)
- Expenditure of funds, SCA 41 (91-92)
- "Fabricating", defined, ABx1 7 (91-92)
- Fairs, funding for state-designated fairs, [AB 2678](#) (15-16)
- Fair rental value, defined, SB 2044 (Ch. 1352, 1980)
- Farm equipment: additional tax, AB 994 (81-82)
- Felony prosecutions, approval by Deputy Director, SB 228 (Ch. 654, 1989):
 - deleted, SB 1608 (Ch. 902, 1992), AB 2290 (93-94), AB 2686 (93-94)
- Filing and payment extension; disaster: [AB 1559](#) (Ch. 257, 2016)
- Filing false documents, AB 3527 (Ch. 774, 1987)

SALES AND USE TAX continued

Financial Institutions Records Match system, AB 1475 (11-12), SB 1015 (Ch. 37, 2012)
“First out-of-state destination”, AB 1866 (87-88)
Fiscal Recovery Fund, ABx1 7 (Ch. 13, 2003); ABx5 9 (Ch. 2, 2003), [AB 92](#) (Ch. 26, 2013)
Flat tax, ACA 29 (95-96)
Floating homes, AB 2409 (Ch. 1467, 1985), AB 2786 (Ch. 308, 1986)
Florists, unpermitted mobile vendors, AB 2551, (Ch. 1130, 1996)
Food & agriculture code, SB 204 (87-88)
Food sold by drive-ins, 2% tax, SB 1118 (05-06)
Food stamp
 redemption calculation, SB 1608 (Ch. 902, 1992)
 renamed CalFresh benefits, AB 1400 (Ch. 227, 2011)
Franchise Tax Board
 Amnesty program, AB 2114 (03-04), AB 2203 (03-04), SB 1100 (Ch. 226, 2004)
 Collection of use tax, SB 1009 (Ch. 718, 2003), AB 969 (Vetoed, 2007), AB 1957 (07-08),
 AB 469 (Vetoed, 2009), AB 2676 (Vetoed, 2010), SB 858 (Ch. 721, 2010)
 Depreciation deduction disallowed when no use tax paid, AB 911 (05-06), AB 671 (05-06)
 Liens, earnings withholding order AB 853 (vetoed, 2005)
 Order of use tax allocation on FTB returns, [AB 2758](#) (Ch. 541, 2014)
Fresno, loan pay-back from transmittals, AB 973 (89-90)
Fuel Tax Swap, ABx8 6 (Ch. 11, 2010), SB 70 (Ch. 9, 2010), SB 1396 (11-12)
 Department of Finance rate setting obligation, [SB 791](#) (13-14)
Fungible goods: commingled, AB 1135 (Ch. 337, 1983)
Garment cleaning establishments as consumers, AB 659 (Vetoed, 2009)
Gasoline: additional revenue, SB 78 (83-84)
Gasoline, use of tax collected, AB 1259 (Ch. 866, 1993), AB 1495 (93-94),
 AB 276 (99-00), AB 521 (99-00)
Governmental agencies, disallowance of credit interest, AB 2083 (93-94)
Grocers, BOE to prescribe rule for reporting, AB 1737 (Ch. 1351, 1972)
Harmful matter, allocation of revenue, AB 2646 (89-90)
High-mileage vehicles surtax, AB 2085 (97-98)
Holiday from sales tax, AB 1977 (01-02), AB 2056 (01-02), AB 548 (05-06), AB 2089 (05-06),
 AB 1120 (07-08), AB 718 (13-14), [AB 1280](#) (15-16)
Imposed on retailer, SB 472 (Ch. 1211, 1978)
Income tax credit: film production, AB 3201 (85-86)
Indian reservations, local tax allocation, AB 4200 (89-90)
Information sharing, Department of Industrial Relations, AB 3079 (Ch. 306, 2008)
 out-of-state retailers, AB 2078 (09-10)
Innocent spouses, relief for, AB 1288 (Ch. 181, 1993)
Installment payment agreements, AB 821 (Ch. 612, 1998)
 notice to consumers, AB 2898 (Ch. 1052, 2000)
Interest, AB 357 (Ch. 947, 1981), ABx1 8 (Ch. 5, 1982), AB 223 (Ch. 323, 1983),
 AB 2432 (Ch. 930, 1984), AB 3248 (Ch. 1020, 1984), ABx1 28 (Ch. 10, 1983),
 AB 2181 (Ch. 85, 1991), SB 180 (Ch. 236, 1991), AB 2972 (91-92), AB 2083 (93-94),
 AB 3487 (93-94)
 abatement of:
 annual computation by FTB, AB 4417 (73-74)
 bankruptcy proceeding, AB 1881 (07-08)
 customs use tax, timely payment of tax, AB 2556 (09-10)
 daily computation of, AB 397 (95-96), AB 1940 (95-96), AB 1939 (97-98)
 one day late, AB 1901 (07-08), AB 693 (09-10), SB 1028 (Ch. 316, 2010),
 [AB 2201](#) (Ch. 264, 2016)

Interest, abatement, continued

equalization of rates, AB 397 (95-96), AB 1189 (95-96), AB 1190 (95-96), AB 222 (97-98), AB 1340 (97-98), AB 1472 (97-98), AB 464 (99-00), AB 1208 (99-00), AB 2612 (Ch. 607, 2000), SB 825 (01-02), AB 1589 (05-06), AB 1926 (07-08), SB 421 (11-12), AB 2048 (11-12), AB 1049 (13-14), AB 2429 (13-14), [AB 405](#) (15-16) extraordinary circumstances, AB 2375 (09-10), AB 1352 (2011-12), SB 1420 (11-12) late payment of use tax, vehicles, AB 285 (Ch. 607, 1977) late prepayments, SB 103 (Ch. 1109, 1993) rate increase, AB 2306 (Ch. 661, 1975), SB 421 (11-12) security held by Board, AB 2152 (07-08) unreasonable error or delay, AB 821 (Ch. 612, 1998), AB 1123 (Ch. 251, 2001)

Internet,

California Internet Tax Freedom Act, AB 1614 (Ch. 351, 1998) extension of, AB 1784 (Ch. 618, 2000), AJR 41 (99-00), AB 258 (01-02), SB 394 (Ch. 343, 2001), AB 128 (03-04), AB 1791 (03-04) defined, AB 1614 (Ch. 351, 1998) dot com companies as retailers, AB 2412 (Vetoed, 2000), AB 81 (01-02), SB 103 (03-04) out-of-state retailers notification of use tax on websites and catalogues, AB 2078 (09-10), AB 155 (Ch. 313, 2011) prohibition of new taxes on, AB 1614 (Ch. 351, 1998) publication of BOE decisions, AB 2323 (Ch. 788, 2012) Streamlined Sales Tax collection (multistate), SB 1949 (Vetoed, 2000), SB 157 (Ch. 702, 2003), SB 536 (05-06)

Investigations, reimbursement to Board for costs of, SB 199 (91-92)

Jeopardy determination, hearing procedures, AB 659 (Ch. 329, 1977)

Kings County – Joint Strike Fighter Impact Zone, AB 2585 (Ch. 885, 2004)

Lease of property manufactured, AB 2795 (95-96), SB 38 (Ch. 954, 1996)

Leased items, AB 2071 (81-82), AB 4417 (Ch. 825, 1986)

Lemon law refunds, AB 3611 (85-86), AB 2057 (Ch. 1280, 1987), AB 2050 (87-88), AB 1381 (Ch. 503, 1995), AB 1383 (95-96)

use tax, AB 242 (Ch. 727, 2011), AB 1424 (Ch. 455, 2011)

Lessors, bankrupt vendors, SB 1771 (Ch. 1068, 1980)

Levied property, return of, AB 821 (Ch. 612, 1998)

Liability: successor/predecessor, AB 2786 (Ch. 308, 1986)

License suspensions,

contractors', AB 1307 (Ch. 734, 2011)

top 500 delinquencies, AB 1424 (Ch. 455, 2011)

Liens, AB 1018 (Ch. 645, 1983), AB 2921 (Ch. 672, 1986), AB 3060 (Ch. 1361, 1986),

AB 510 (91-92):

clean-up legislation, AB 1803 (Ch. 322, 1979)

dishonored checks issues, SB 1541 (Ch. 600, 1980)

exemption for houseboat, AB 2653 (Ch. 159, 1976)

expiration of lien, earnings withholding order AB 853 (Vetoed, 2005)

notice prior to filing, AB 481 (Ch. 1281, 1980)

priority of, victims restitution orders, AB 1845 (01-02)

release of, AB 821 (Ch. 612, 1998)

withdrawal of, SB 228 (11-12), AB 2175 (11-12)

Local government purchasing requirements, SB 1125 (11-12)

Local taxes: (See also under Bradley-Burns and Transactions and Use headings)

alcoholic beverages, SB 726 (03-04), SBx1 5 (03-04), SB 108 (03-04), SB 297 (07-08)

motor vehicle dealers required to collect local tax, AB 2446 (Ch. 308, 1987)

tobacco products, AB 1040 (03-04)

SALES AND USE TAX continued

Long arm nexus, AB 1840 (07-08), SB 234 (11-12), AB 155 (Ch. 313, 2011),
ABx1 28 (Ch. 7, 2011)

Los Angeles County – Redevelopment, Los Angeles Air Force Base AB 623 (05-06)

Mailing Lists, AB 1965 (Ch. 962, 2000)

Managed audit program, SB 1104 (Ch. 686, 1997), AB 890 (97-98), AB 1043 (Ch. 87, 2003),
AB 3079 (Ch. 306, 2008)

Managed care sales tax, [SB 78](#) (Ch. 33, 2013)

Manufactured homes: treat the same as mobilehomes, SB 1185 (Ch. 1076, 1983)

Marijuana, amnesty, [AB 567](#) (15-16)

Marijuana, Cannabis Certification and Regulation Act, SB 626 (2011)

Marijuana, legalization and taxation, AB 390 (09-10), AB 2254 (09-10), ABx6 9 (09-10),
[AB 1894](#) (13-14), SB 1262 (13-14), [AB 26](#) (15-16), [AB 34](#) (15-16), [SB 643](#) (15-16)

Marijuana, Sales Tax Enforcement Act, SB 1131 (09-10)

Marketplace, defined, AB 2809 (01-02), SBx3 10 (01-02)

Merchandise: returned, AB 1903 (Ch. 844, 1983)

Mexico, reciprocal agreement with, SB 1255 (91-92), AB 1881 (Ch. 891, 1993)

Misdemeanor, AB 3060 (Ch. 1361, 1986)

Mobilehomes, SB 1193 (Ch. 975, 1981), SB 1928 (Ch. 1342, 1984)

- accessories, SB 191 (Ch. 349, 1983)
- brokers as dealers, SB 628 (Ch. 711, 1975)
- comprehensive review of law, SB 1422 (79-80)
- dealers: retailers-consumers, AB 1884 (Ch. 786, 1985)
- fixed price contract exemption, AB 1474 (09-10)
- HCD, transfer to, AB 2915 (Ch. 1149, 1980)
- installed on foundation, AB 887 (Ch. 1160, 1979)
- manufacturers as consumers, SB 538 (71-72)
- real estate brokers, AB 2194 (Ch. 1351, 1974)
- refrigerators, AB 1713 (81-82)
- refunds, SB 886 (Ch. 863, 1979), SB 492 (Ch. 781, 1981)
- reporting requirements, SB 1617 (83-84)
- sales price of used, AB 4021 (83-84), AB 113 (85-86)
- study by BOE, SB 1722 (Ch. 1201, 1986)
- value guides, AB 2532 (Ch. 1591, 1982), AB 2297 (Ch. 1707, 1984),
AB 2749 (Ch. 932, 1984), AB 461 (Ch. 1539, 1985), SB 546 (Ch. 591, 1985)

Money orders dishonored, relief, AB 378 (77-78)

Motion picture & motion picture property, SB 1405 (87-88), AB 777 (05-06), SB 58 (05-06),
SB 359 (07-08), SB 740 (07-08), ABx3 15 (Ch. 18, 2009), SBx3 15 (Ch. 17, 2009),
AB 1839 (Ch. 413, 2014)

Motor vehicle fuel, SB 195 (87-88)

Motorized bicycles, exemption from registration, SB 671 (Ch. 987, 1975)

Natural resources: severed, AB 1115 (83-84)

Noncompliance, SB 1792 (85-86)

Nonprofit organizations food and beverages, SB 2167 (73-74)

Notice:

- mailing of, SB 2101 (Ch. 610, 1974)
- new tax collections, SB 2631 (89-90)

Notice of levy, assets held by banks, SB 718 (Ch. 555, 1995)

Off-highway vehicles, use tax, AB 1421 (Ch. 974, 1973)

Offers in compromise, SB 1302 (99-00), AB 1458 (Ch. 152, 2002)

- open businesses, AB 2047 (Ch. 222, 2008), SB 1548 (Ch. 285, 2012)

Offsets, lottery winnings, AB 428 (Ch. 319, 1989)

Outreach program, AB 2945 (87-88)
 Out-of-state retailers, AB 677 (87-88)
 expanded definition out-of-state retailers, ABx3 2 (07-08), AB 1840 (07-08), AB 178 (09-10)
 AB 193 (09-10), ABx3 19 (09-10), ABx3 27 (09-10), SBx3 17 (09-10), AB 153 (11-12),
 AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011)
 required to report information to BOE, AB 2078 (09-10)
 state government purchases from, SB 1009 (Ch. 718, 2003)
 Payment on personal income tax returns, SB 568 (87-88)
 Penal prosecution; time extension, SB 1608 (Ch. 902, 1992)
 Penalty:
 criteria for efficient relief of, AB 2898 (Ch. 1052, 2000)
 decrease in workforce, SB 364 (11-12)
 doubling of, ABx3 25 (07-08)
 electronic filing, SB 1302 (Ch. 865, 1999)
 failure to produce books and records, AB 347 (09-10)
 false claims, AB 3236 (87-88)
 fraud, clear and convincing evidence standard, AB 2195 (Ch. 168, 2010)
 relief due to disaster, AB 2461 (Ch. 994, 1980)
 sales tax collected and not timely remitted, SB 323 (vetoed, 2005), AB 2441 (05-06),
 SB 1449 (Ch. 252, 2006)
 seller's permit, AB 2786 (Ch. 308, 1986)
 small business waiver, [AB 756](#) (15-16)
 vehicle sales, AB 2762 (Ch. 668, 1986)
 waiver, AB 2297 (Ch. 1707, 1984), SB 1302 (Ch. 865, 1999)
 Periodical subscriptions, SB 267 (Ch. 903, 1992)
 Permits:
 agent registering on seller's behalf, SB 1559 (03-04), SB 536 (05-06)
 credit purposes, AB 346 (89-90)
 delinquent spousal support, AB 2025 (87-88)
 feed sellers exemption, SB 531 (95-96)
 gun shows, AB 809 (91-92)
 hay sellers exemption, SB 531 (95-96), SB 718 (Ch. 555, 1995)
 Permit Reform Act, SB 257 (Ch. 1087, 1981)
 place of sale, SB 1559 (03-04)
 reinstatement fee increase, AB 1547 (Ch. 545, 2009)
 Personal liability, corporate officers, AB 2656 (79-80), AB 2676 (Vetoed, 2010)
 Petition for redetermination, filing deadline, AB 2453 (11-12)
 Pornography, SB 1013 (97-98), AB 1999 (05-06), AB 1551 (07-08), AB 2914 (07-08),
 AB 847 (09-10)
 Postal delay date, AB 1638 (Ch. 929, 1999)
 Predecessor's liability, SB 103 (Ch. 1109, 1993)
 Presumption that tax will be added, SB 472 (Ch. 1211, 1978)
 Prepaid calling cards, sales tax on, SB 1519 (97-98)
 Preparers of tax returns, SB 103 (Ch. 1109, 1993)
 Prepayment of sales tax, ABx1 8 (Ch. 5, 1982), AB 488 (81-82), AB 1253 (Ch. 115, 1982),
 SB 1326 (Ch. 327, 1982), ABx1 12 (83-84), AB 3248 (Ch. 1020, 1984), AB 875 (85-86),
 AB 1544 (85-86), AB 2807 (85-86), AB 3350 (85-86), SB 357 (85-86), AB 2670 (97-98),
 AB 384 (Ch. 484, 1999), AB 309 (Ch. 429, 2001), SB 1881 (Ch. 527, 2004)
 adjustment of rate, SB 70 (Ch. 9, 2010)
 cash basis of reporting, AB 375 (99-00)
 exceptions, AB 3489 (93-94),
 frequency, four times annually, SB 1849 (73-74)

SALES AND USE TAX continued

Prepayment of sales tax, continued
 gasoline, SB 1607 (Ch. 1336, 1992), SB 1351 (91-92), SB 718 (Ch. 555, 1995),
 SB 2174 (Ch. 256, 2000), AB 2679 (Ch. 769, 2012), SB 788 (Ch. 523, 2013)
 jet and diesel fuel, SB 1302 (Ch. 865, 1999), AB 2679 (Ch. 769, 2012)
 motor vehicle fuel, SB 842 (85-86), SB 1610 (Ch. 214, 1986), SB 151 (Ch. 768, 1989),
 SB 351 (Ch. 770, 1991)
 requirements, AB 3764 (91-92)
 second quarter, AB 2670 (97-98), AB 384 (Ch. 484, 1999)
 threshold, AB 265 (87-88)
 Privacy, mailing lists, AB 1965 (Ch. 962, 2000)
 Private carriers, registration of, AB 1968 (Ch. 1025, 1989)
 Private delivery services, acceptance of documents, AB 821 (Ch. 612, 1998)
 Proceeds, transfer of, ACA 35 (91-92)
 Property transported outside state, AB 313 (Ch. 1424, 1985)
 Public disclosure, delinquent taxpayers, AB 790 (Ch. 443, 1999), AB 1418 (Ch. 716, 2006)
 Rate, AB 246 (81-82), AB 1779 (81-82), AB 3075 (81-82), ACA 46 (81-82), SB 2092 (81-82),
 SCA 16 (81-82), AB 2100 (83-84), ABx1 13 (83-84), ABx1 28 (Ch. 10, 1983), ACA 2 (83-84),
 SBx1 19 (83-84), SB 200 (83-84), AB 271 (85-86), AB 1973 (85-86), ACA 3 (85-86),
 ACA 5 (Res. Ch. 75, 1986), SB 1596 (85-86), AB 2440 (89-90), SB 2505 (89-90),
 SBx1 33 (Ch. 14, 89-90), SCA 18 (89-90), SCA 52 (89-90), AB 2181 (Ch. 85, 1991),
 ACA 43 (89-90), SB 1772 (89-90), SB 36 (91-92), SB 169 (Ch. 117, 1991), SB 850 (91-92),
 SB 988 (91-92), AB 27 (91-92), SB 1262 (91-92), ABx1 7 (Ch. 13, 2003)
 calendar quarter, AB 137 (Ch. 67, 1973)
 decrease, SB 131 (73-74), AB 3230 (73-74), SB 1343 (93-94), AB 1190 (95-96),
 ACA 31 (95-96), SB 1998 (97-98), AB 2367 (99-00), SB 13 (01-02), AB 1700 (09-10),
 SB 952 (09-10), SB 1376 (11-12)
 delay scheduled increase, SB 1490 (73-74)
 diesel fuel increase, [ABx1 8](#) (15-16), [SBx1 7](#) (15-16)
 extension, AB 161 (93-94), SB 48 (93-94), SCA 1 (Res. 41, 1993), SB 509 (Ch. 73, 1993),
 ACAx1 2 (2011-12), SCAx1 1 (11-12)
 increase, AB 186 (71-72), AB 1000 (71-72), AB 35 (79-80), ACA 36 (79-80), AB 966 (93-94),
 AB 1983 (93-94), SB 1319 (93-94), ABx1 5 (97-98), SCA 3 (99-00), AB 1766 (03-04),
 SB 1537 (03-04), SB 392 (05-06), ABx1 2 (09-10), ABx3 3 (Ch. 18, 2009), SBx1 1 (09-10)
 limitation, ACA 43 (83-84)
 motor vehicle fuel and fuel, AB 3800 (91-92), ACA 55 (91-92)
 trigger, AB 426 (Ch. 156, 2001)
 variable, AB 2596 (79-80)
 Receipt for use tax paid, SB 718 (97-98)
 Records, disclosure of BOE, AB 1611 (Ch. 211, 1985), SB 1909 (97-98),
 SB 110 (Ch. 702, 1997)
 Redevelopment agencies - SB 152 (Ch. 951, 1981), AB 203 (Ch. 147, 1984),
 AB 322 (Ch. 1324, 1983), AB 838 (Ch. 1224, 1984), AB 1545 (83-84),
 AB 1812 (Ch. 602, 1983), AB 2921 (83-84), AB 3461 (83-84), AB 3967 (83-84),
 SB 63 (Ch. 24, 1990), SB 1822 (Ch. 1608, 1990), AB 1865 (91-92), SB 1345 (97-98)
 Economic Equity Districts (Lynwood) - SB 859 (99-00)
 Refund, SB 2568 (87-88)
 \$10 or less, AB 2656 (Ch. 700, 1982)
 Board of Control approval, AB 3069 (Ch. 726, 1994)
 clarification of Section 6902.2, SB 1064 (Ch. 606, 2003)
 double taxation, lessors, SB 1771 (Ch. 1068, 1980)
 erroneous, waiver of credit interest, AB 821 (Ch. 612, 1998)

Refund, continued

illegally levied or collected, SB 1327 (13-14), AB 2510 (13-14), [AB 867](#) (15-16)
 gas tax to consulate officers, SB 765 (71-72)
 gas tax to purchaser, AB 222 (71-72)
 itinerant veteran vendors, AB 919 (13-14)
 repeal of gas tax refunds, SB 125 (71-72)
 senior citizens, AB 36 (81-82)
 single refund claim, installment payments, [AB 1856](#) (Ch. 98, 2016)
 state income tax credit for manufacturing prop., SB 1811 (Ch. 547, 1994)
 state income tax credit for motion pictures, AB 2747 (01-02), AB 777 (05-06), SB 58 (05-06),
 SB 359 (07-08), SB 740 (07-08)
 state income tax credit for small businesses, AB 2502 (05-06)
 unconstitutional fees, SB 1325 (99-00)

Regional government, AB 3 (91-92), SB 907 (91-92)

Registered warrants, Board acceptance, AB 2690 (91-92)

Regulations:

cost estimates made publicly available, SB 942 (09-10)
 digital goods, taxation of, ABx3 22 (07-08), AB 1956 (07-08)
 effective dates, SB 1099 (Ch. 295, 2012)
 emergency, AB 1026 (Ch. 131, 1978)
 Office of Administrative Law, creation of, AB 1111 (Ch. 567, 1979)
 planned regulations submitted to DOF, AB 2529 (09-10)
 publication requirements, SB 1503 (91-92)
 reports to Legislature, revenues, AB 803 (89-90)
 retroactive effect, AB 2145 (83-84)
 review for revision, AB 2945 (87-88), [AB 12](#) (15-16)
 state agencies, small business impact statement, SB 356 (09-10)

Reimbursement, SB 251 (87-88)

bank charges and other reasonable 3rd-party check charges, AB 242 (Ch. 727, 2011),
 AB 1424 (Ch. 455, 2011)
 excess tax, assign right to receive refund of excess tax reimbursement to customer,
 AB 43 (13-14), AB 1412 (13-14), [SB 640](#) (15-16)
 excess tax, no action to recover, AB 2614 (73-74)
 excise tax, AB 2619 (Ch. 708, 1982)
 fees and expenses where staff is unreasonable, AB 821 (Ch. 612, 1998),
 AB 2898 (Ch. 1052, 2000)
 lost vehicle license fee revenues , ACA 45 (97-98), AB 1776 (97-98),
 SB 1723 (97-98), SB 2001 (97-98)

Reimbursement schedules, SB 2612 (89-90)

Repayments of sales tax, veterans, [AB 919](#) (Ch. 643, 2014)

Reinstatement fee increase, AB 1547 (Ch. 545, 2009)

Repeal of, AB 4099 (73-74), ACA 51 (91-92)

Repeal diesel tax for off road use, AJR 83 (Res. Ch. 118, 1987)

Report to Labor Commissioner, contractor convictions, SB 444 (95-96)

Report to Legislature:

bars, receipts of, AB 1159 (99-00)
 digital goods, taxation of, ABx3 22 (07-08), AB 1956 (07-08)
 electronic filing, SB 1641 (Vetoed, 2008)
 expenditures, AB 2106 (03-04), AB 168 (05-06), AB 735 (05-06), SB 577 (05-06),
 AB 1809 (Ch. 49, 2006), AB 1933 (05-06), AB 831 (07-08); AB 2638 (Vetoed, 2012)
 graphic artists' reported tax, SB 331 (Ch. 455, 1999)
 jet fuel and related local tax allocation issues, AB 451 (05-06)
 sales tax on services, AB 1963 (Vetoed, 2012)

Reports to the Legislature, continued

Taxation and the New Economy, SB 1933 (Ch. 619, 2000)

Resale certificates:

liability for tax, AB 285 (Ch. 607, 1977)

misuse of, liability for tax, SB 1049 (Ch. 91, 1980)

mobile transportation equipment, AB 1019 (Ch. 1161, 1979)

penalty, SB 1325 (Ch. 512, 1984)

presumption, auto auctions, AB 2618 (Ch. 756, 2012)

prohibition to accept, AB 2491 (93-94)

Research and development contracts, SB 148 (95-96)

Retail sales tax fund, SB 205 (87-88)

Retailers:

Affiliates of out-of-state retailers, AB 178 (09-10), AB 193 (09-10), ABx3 19 (09-10),

ABx3 27 (09-10), SBx3 17 (09-10), AB 153 (11-12), AB 155 (Ch. 313, 2011),

ABx1 28 (Ch. 7, 2011)

deduction for costs, AB 3050 (73-74), SB 1849 (73-74), AB 1692 (05-06)

dot com companies, AB 2412 (99-00), AB 81 (01-02), SB 103 (03-04)

duty to collect use tax, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),

SB 1225 (Ch. 1446, 1985)

excess tax reimbursement, assignment to refund excess tax to customer, AB 1412 (13-14)

expanded definition out-of-state retailers, AB 2c (07-08), AB 1840 (07-08), AB 153 (11-12),

AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)

paving construction contractors, SB 1373 (09-10)

prohibition to absorb tax, SB 72 (Ch. 1211, 1978)

repairing and servicing property in state, SB 103 (03-04)

sales tax imposed on, SB 472 (Ch. 2122, 1978)

Returned merchandise, AB 1052 (81-82), AB 1903 (Ch. 844, 1983)

Returns, AB 189 (83-84)

disclosure of taxpayer's, SB 136 (83-84)

discount for timely filing, AB 1936 (01-02), AB 2802 (03-04), AB 1692 (05-06)

due dates, AB 2786 (Ch. 308, 1986), AB 579 (99-00)

extension due to delayed state budget, SB 1060 (03-04), SB 1881 (Ch. 527, 2004)

reporting basis, annual return with quarterly prepayments, SB 801 (05-06)

Section 6421 retailer, AB 2814 (Ch. 827, 1978)

uniform filing date, AB 1638 (Ch. 929, 1999)

Revenue report by zip code, AB 4024 (Ch. 857, 1987)

Revenue report to Controller, AB 4343 (87-88)

Revenue sharing, local agencies, AB 2204 (89-90)

Revenue transfer, SB 1349 (87-88), AB 118 (Ch. 40, 2011)

Reward program, AB 3665 (Ch. 671, 1992)

Sales and property tax swap, SB 1774 & SCA 22 (03-04), AB 3105 & ACA 30 (03-04)

Sales and property tax swap ("Triple Flip"), ABx1 7 (Ch. 13, 2003)

Sales Tax Enforcement Act, Cannabis, SB 1131 (09-10)

Sales tax holiday, AB 944 (99-00), SB 1320 (99-00), AB 1185 (01-02), AB 1199 (01-02),

AB 548 (05-06), AB 1120 (07-08), [AB 718](#) (13-14), [SB 890](#) (15-16), [SB 1210](#) (15-16)

Sales tax on fuels, ACA 39 (87-88), ACA 40 (87-88), AB 276 (99-00)

Sales tax vs. use tax, SB 110 (Ch. 702, 1997), AB 1243 (97-98)

used vehicles leased, AB 2391 (71-72)

San Joaquin Valley Air Pollution Control District – Joint Strike Fighter Impact Zone,

AB 2585 (Ch. 885, 2004)

School districts, ACA 40 (95-96)

Security, SB 570 (81-82)
 food and drink establishments, SB 740 (73-74)
 held in trust, SB 180 (Ch. 236, 1991)
 interest, AB 2152 (07-08)
 “Seller”: definition, AB 1133 (Ch. 184, 1983)
 Seller’s permits:
 agent registering on seller’s behalf, SB 1559 (03-04), SB 536 (05-06)
 applicants certification, SB 1049 (Ch. 91, 1980)
 city issuance of, AB 990 (Ch. 908, 1999)
 BOE determination period, [AB 737](#) (15-16)
 failure to surrender, SB 1049 (Ch. 91, 1980)
 liquor license prerequisite, SB 322 (05-06)
 misuse of resale certificate, SB 1049 (Ch. 91, 1980)
 penalty, AB 2786 (Ch. 308, 1986)
 place of sale –customer negotiations, SB 1559 (03-04)
 refuse to issue – outstanding debts, AB 1307 (Ch. 734, 2011)
 registration of employers, AB 3071 (Ch. 353, 2004)
 reinstatement, AB 3060 (Ch. 1361, 1986)
 workmen’s compensation coverage, AB 3580 (73-74)
 Services, AB 194 (95-96), SB 400 (03-04), AB 9 (05-06), AB 1963 (11-12), AB 2540 (11-12),
[SB 8](#) (15-16)
 prepaid calling cards, SB 1519 (97-98)
 Settlements, Taxpayers' Bill of Rights, SB 180 (Ch. 236, 1991)
 Settlement authority, AB 3225 (Ch. 708, 1992), AB 102 (Ch. 75, 1993),
 AB 2097 (Ch. 155, 1993), SB 351 (93-94), AB 3308 (Ch. 138, 1994),
 AB 2894 (Ch. 923, 2000), SB 1302 (99-00)
 record retention period, SB 1060 (Ch. 605, 2003)
 Settlement, extension, AB 1823 (Ch. 868, 1993)
 Small business incentives, AB 3293 (81-82), AB 2595 (05-06)
 Smog impact fee, AB 1109 (Ch. 453, 1990), AB 2561 (Ch. 1362, 1990)
 refunds, AB 809 (Ch. 31, 2000), AB 1311 (99-00), AB 1560 (99-00), AB 1702 (99-00),
 AB 1726 (99-00, SB 1325 (99-00)
 repeal, SB 40 (97-98), SB 230 (99-00), AB 1702 (99-00), AB 1726 (99-00),
 SB 215 (Ch. 32, 2000), SB 1325 (99-00)
 wholesale vehicle exemption, SB 201 (97-98)
 Special events, SB 1599 (87-88)
 State contracts, AB 170 (81-82), SB 1064 (Ch. 606, 2003), SB 577 (05-06)
 State designated fairs, funding, [AB 2678](#) (15-16)
 State Transportation Fund, transfers to, SB 283 (Ch. 1130, 1975)
 Statistical districts:
 Antelope Valley, SB 143 (Ch. 679, 2005)
 Community of Hollywood, AB 588 (Ch. 185, 2006)
 San Fernando Valley, AB 2207 (Ch. 181, 2004)
 South Bay Cities and Harbor area, AB 2329 (05-06)
 Wilshire Corridor Traffic Relief Planning District, AB 922 (Vetoed, 2007)
 Statute of limitations:
 amnesty’s 10-year, AB 2114 (03-04), AB 2203 (03-04),_ SB 1100 (Ch. 226, 2004)
 annual taxpayers, AB 878 (Ch. 921, 1977)
 Franchise Tax Board, AB 1006 (11-12)
 tax clearances, AB 878 (Ch. 921, 1977)
 tolling of for financially disabled, AB 1638 (Ch. 929, 1999)
 use tax voluntary reporting, AB 1741 (Ch. 697, 2003), AB 671 (Ch. 308, 2005)

SALES AND USE TAX continued

Streamlined Sales and Use Tax Project, SB 157 (Ch. 702, 2003), SB 1559 (03-04),
SB 536 (05-06)

Successor liability, SB 180 (Ch. 236, 1991), SB 151 (Ch. 768, 1989). AB 698 (13-14)
relief of interest/penalty, SB 1501 (01-02), SB 1502 (01-02)

Surcharge on fireworks, AB 923 (05-06)

Surcharge on occupancy charges, SB 956 (05-06)

Surtax on high-mileage vehicles, AB 2085 (97-98)

Swap meets, AB 170 (81-82), SB 93 (Ch. 1138, 87-88), SB 800 (87-88), SB 103 (Ch. 1109, 1993)
exclusion from reporting requirements, AB 3212 (Ch. 393, 1994)
operator requirements, SB 910 (73-74), SB 1608 (Ch. 902, 1992)
permit information for operators, AB 2014 (01-02)

Tahoe Regional Planning Agency, AB 2547 (89-90)

Tangible personal property, exclusion, SBx2 78 (01-02)

Tax clearances
deposit accepted by Board, AB 2814 (Ch. 827, 1978)
time to issue, AB 878 (Ch. 921, 1977)

Tax information program, SCR 64, (Res. Ch. 75, 1988)

Tax rate adjustments, AB 96 (87-88), AB 672 (87-88), ACA 58/AB 3650 (87-88)

Taxation of lottery tickets, AB 4028 (87-88)

Taxpayer Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), [AB 1222](#) (13-14), [AB 2249](#) (13-14)
[AB 1277](#) (Ch. 789, 2015)

Taxpayers' Bill of Rights, AB 2788 (87-88), AB 2833 (87-88)

Television sets, allocation of revenue, AB 2646 (89-90)

Thoroughbred horses, SB 792 (07-08)

Timber products, SB 557 (03-04), AB 1492 (Ch. 289, 2012)

Tips taken by employers, AB 10 (Ch. 879, 1973)

Tourism development zones, AB 2870 (95-96)

Transfer of state revenues for L.A. riots, SBx1 19 (91-92)

Transfer to Fish and Game Preservation Fund, AB 3108 (73-74)

Transmittals, SBx1 30 (Ch. 37, 1990), AB 1442 (Ch. 972, 1991)

U.S. construction contractors, AB 1284 (85-86), AB 2786 (Ch. 308, 1986),
SB 103 (Ch. 1109, 1993)

Use tax:
90-day rule modified, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08),
AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)

business property statements, use tax information, AB 911 (05-06), AB 1618 (05-06),
SB 87 (Ch. 180, 2007)

collected on behalf of O/S retailer, SB 1608 (Ch. 902, 1992), ABx3 2 (07-08), AB 1840 (07-08)

collection by cigarette retailers, AB 1029 (05-06)

collection by retailers, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),
SB 1225 (Ch. 1446, 1985), AB 2c (07-08), AB 1840 (07-08), AB 153 (11-12),
AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)

continuing education in, AB 911 (05-06)

direct payment permit, SB 1909 (97-98), SB 110 (Ch. 702, 1997)

due date, SB 1060 (Ch. 605, 2003), SB 1881 (Ch. 527, 2004), AB 2270 (Ch. 200, 2012)

exemption, AB 375 (01-02), SB 1060 (03-04)

FTB returns, AB 2758 (Ch. 541, 2014)

interest waiver for DMV error, AB 821 (Ch. 612, 1998)

LLC out-of-state registration, AB 21 (07-08)

Use Tax, continued

look-up table, AB 110 (11-12), SB 86 (Ch. 14, 2011)
 order of payment, FTB returns, AB 2758 (Ch. 541, 2014)
 paid on sales tax transaction, SB 151 (Ch. 768, 1989), SB 110 (Ch. 702, 1997)
 penalty for failure to pay on property depreciated for income tax, AB 911 (05-06)
 prescription medicines, AB 3836 (Ch. 857, 1994)
 purchases from foreign countries, AB 4245 (89-90), SB 2455 (Ch. 1533, 1990)
 registration of consumers, ABx3 33 (07-08), AB 193 (09-10), AB 711 (09-10),
 ABx4 18 (Ch. 16, 2009), AB 2059 (11-12)
 automatic extensions, SB 884 (09-10), SB 1110 (09-10)
 due dates for returns, SB 884 (09-10), SB 1110 (09-10)
 receipt for, SB 718 (97-98)
 relief from, reliance on written advice, SB 104 (Ch. 402, 1991)
 reported to FTB, SB 1009 (Ch. 718, 2003), AB 969 (Vetoed, 2007), AB 1957 (07-08),
 AB 469 (Vetoed, 2009)
 return to accompany business property statements, AB 911 (05-06)
 voluntary reporting of, AB 1741 (Ch. 697, 2003), AB 671 (Ch. 308, 2005),
 AB 3079 (Ch. 307, 2008)

Vehicles:

90 day presumption modified, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
 SB 1100 (Ch. 226, 2004), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)
 extension of, AB 1809 (Ch. 49, 2006)
 repair and warranty exclusion, AB 2239 (Ch. 352, 2006), AB 1547 (Ch. 545, 2009)
 application to transfer, SB 438 (71-72)
 auctioned, resale certificate limitation, AB 2618 (Ch. 756, 2012)
 Car Buyers' Bill of Rights, AB 68 (Ch. 128, 2005), AB 2303 (Ch. 567, 2006)
 inspection sites, AB 1785 (Ch. 1322, 1989)
 lessor-retailers, AB 2594 (81-82)
 presumption of sales price, AB 758 (Ch. 87, 1991), AB 1434 (91-92), SB 1164 (91-92)
 private party sales, penalties & taxes, AB 2762 (Ch. 668, 1986)
 remanufacturers are retailers, AB 1673 (Ch. 1286, 1983)
 return of used vehicle, AB 1839 (03-04)
 smog impact fee, AB 1109 (Ch. 453, 1990), AB 2561 (Ch. 1362, 1990)

Vending machine operator as consumer, AB 1853 (87-88)

Vending machine operator required to provide permit to wholesaler, AB 1854 (87-88)

Vessel brokers, liability for tax, SB 718 (Ch. 555, 1995)

Vessels: use tax, AB 755 (Ch. 665, 1982), AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
 SB 100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008),
 SBx3 8 (07-08)

LLCs, AB 21 (07-08), AB 1547 (Ch. 545, 2009)

Veterans, as consumers, AB 1265 (09-10), SB 809 (Ch. 621, 2009), SB 805 (Ch. 246, 2011)
 claims for repayment, [AB 919](#) (Ch. 643, 2014)

Video tapes, leases and rentals, AB 2348 (81-82), AB 223 (Ch. 323, 1983),
 AB 399 (Ch. 1102, 1983), AB 2220 (83-84)

Waiver of interest and penalties, AB 433 (01-02), AB 2065 (Ch. 488, 2002), SB 1849 (01-02),
[AB 2692](#) (15-16)

Waterborne vessels, local tax, AB 1892 (Ch. 1148, 1985), AB 385 (89-90)

Watercraft, AB 3060 (Ch. 1361, 1986)

Withhold actions:

employer liability, AB 2898 (Ch. 1052, 2000)
 erroneous, AB 30 (91-92), SB 180 (Ch. 236, 1991)
 limitation of amount, SB 103 (71-72)
 notices: financial institutions, AB 2280 (Ch. 562, 1984)

Withhold actions, continued

savings and loans, AB 2450 (Ch. 239, 1980)

Withholding revenue from counties by BOE, AB 181 (Ch. 5, 1977)

Worthless accounts, AB 850 (85-86)

assignees, AB 1229 (97-98)

repeal of, ABx3 1 (07-08), AB 1839 (07-08)

Youth organization as consumer, AB 2822 (87-88)

TRANSACTIONS AND USE TAX

Administration, lead time, AB 3792 (Ch. 532, 1974)

Administrative Costs (See Collection Charges)

Alameda County Transportation Authority, SB 768 (87-88), [AB 210](#) (Ch. 194, 2013)

Alameda County, transportation programs, AB 1086 (Ch. 327, 2011), [AB 210](#) (Ch. 194, 2013),
[AB 1665](#) (Ch. 45, 2016)

Audit conducted by any city or county – AB 2546 (03-04)

Authorization to impose 1/4%, AB 3670 (Ch. 1707, 1990), AB 3322 (Ch. 318, 1990),

AB 30 (91-92), SB 180 (Ch. 236, 1991), SB 1364 (91-92), SB 677 (93-94), SB 1676 (93-94)

Authorization to impose 1/8%, SB 1958 (95-96), AB 686 (Ch. 176, 2011),

AB 1126 (Ch. 739, 2012), AB 2688 (11-12)

Baker Community Tax, SB 794 (01-02)

BART

extension of tax, SB 1834 (73-74), SB 1966 (Ch. 1417, 1974), AB 3785 (Ch. 1204, 1976),

AB 1107 (Ch. 1204, 1977)

withdrawal from, SB 1877 (73-74)

Bay area counties, SB 878 (Ch. 301, 1986)

Board's duty to collect, SB 719 (95-96)

Bicycle tax, [SB 1183](#) (13-14)

Bonds, AB 1734 (91-92)

Breast and Prostate Cancer, AB 2158 (95-96)

Calexico, AB 1498 (91-92)

Changing the method of distributing taxes, SCA 4 (03-04)

Cities:

Alameda, [AB 366](#) (Ch. 502, 2016);

Avalon, SB 1366 (Ch. 1069, 1996); Calexico, AB 1498 (91-92);

Clearlake, AB 902 (Ch. 331, 2002), SB 679 (Ch. 1240, 1994);

Clovis, SB 1424 (Ch. 158, 1998); Coalinga and Huron, SB 402 (03-04);

Davis, AB 7 (Ch. 330, 2002); El Cerrito, AB 1324 (Ch. 795, 2014),

Fort Bragg, AB 902 (Ch. 331, 2002), SB 717 (Ch. 895, 1995)

Fresno, SB 1598 (Ch. 1067, 1992); Lakeport, SB 679 (Ch. 1240, 1994);

Madera, SB 355 (Ch. 409, 1997); North Lake Tahoe, SB 1488 (Ch. 1044, 1998);

Numerous Cities, AB 1412 (03-04); Placerville, SB 781 (Ch. 234, 1998);

Point Arena, AB 902 (Ch. 331, 2002); Redding, SB 1889 (Ch. 119, 2002);

Sacramento, AB 3598, (93-94, Vetoed); Salinas, AB 2061 (Ch. 338, 2002);

Sebastopol, AB 147 (Ch. 264, 2000), SB 1186 Ch. 292, 2001); Soledad, AB 160 (03-04)

Truckee, SB 1105 (Ch. 889, 1995); Ukiah, AB 902 (Ch. 331, 2002);

Visalia, AB 2758 (Ch. 346, 2002); West Sacramento, AB 863 (Ch. 263, 2001);

Willits, AB 902 (Ch. 331, 2002); Woodland, AB 3161 (95-96), AB 1472 (Ch. 712, 1997);

Yucca Valley, AB 1371 (Ch. 110, 1999)

Cities blanket authority, SB 566 (Ch. 709, 2003)

City and county tax for prostate and breast cancer, AB 2158 (96-96)

City of Alameda, [AB 366](#) (Ch. 502, 2016)
 City of Avalon, SB 1366 (Ch. 1069, 1996)
 City of El Cerrito, [AB 1324](#) (Ch. 795, 2014)
 City of West Sacramento, AB 863 (Ch. 263, 2001)
 Clearlake, SB 679 (Ch. 1240, 1994)
 Coachella Valley Mountain Conservancy, SB 154 (89-90)
 Coalinga-Huron Recreation and Park District, SB 402 (03-04)
 Collection charges, AB 267 (91-92), SB 167 (91-92):
 administrative costs, AB 1809 (Ch. 49, 2006), ABx3 46 (09-10), ABx4 12 (Ch. 12, 2009),
 SBx4 12 (09-10)
 Auditor General study, AB 2625 (91-92), AB 102 (Ch. 75, 1993), AB 1026 (93-94),
 SB 351 (93-94)
 preparatory costs, AB 3792 (Ch. 532, 1974)
 rate cap, AB 1331 (95-96), AB 2316 (95-96), AB 836 (97-98), SB 375 (Vetoed, 1997),
 AB 836 Ch. 890, 1998), SB 1302 (Ch. 865, 1999)
 rate study, AB 1366 (91-92), SB 572 (91-92)
 reimbursement, AB 2655 (73-74), SB 292 (Ch. 280, 1997)
 shared cost changes, AB 2847 (95-96)
 Constitutional protection from reducing a rate, SCA 4 (03-04)
 Consultants, AB 866 (Ch. 203, 1991), SB 830 (Ch. 479, 1991)
 Contra Costa, AB 1324 (13-14)
 Contra Costa County, transportation programs, AB 210 (Ch. 194, 2013), [AB 1665](#) (Ch. 45, 2016)
 Counties: economic development, AB 978 (09-10)
 Counties: unincorporated areas, [AB 2119](#) (Ch. 148, 2014)
 County authorization, AB 2329 (85-86), AB 3015 (85-86); AB 427 (Ch.129, 2003);
 AB 1646 (07-08), AB 2119 (Ch. 148, 2014)
 Contra Costa, AB 1324 (13-14)
 Los Angeles, SB 314 (Ch. 785, 2003), [SB 767](#) (Ch. 580, 2015), [AB 338](#) (15-16)
 Marin, AB 532 (Ch. 672, 1977)
 Monterey, AB 2400 (01-02), [SB 705](#) (Ch. 579, 2015)
 Orange, AB 3951 (Ch. 508, 1974)
 Sacramento, AB 89 (87-88), SB 885 (Ch. 948, 1977)
 San Bernardino, AB 4374 (87-88)
 San Diego, AB 2648 (73-74)
 San Diego Justice Facilities, AB 149 (Ch. 51, 1987), AB 2505 (Ch. 1258, 1987)
 San Diego Regional Transportation, SB 1685 (Ch. 83, 2008)
 San Mateo, AB 2901 (73-74), SB 1619, (73-74); AB 970 (05-06), SB 203 (Ch. 682, 2005),
 [SB 705](#) (Ch. 579, 2015)
 Santa Clara, SB 1591 (73-74)
 Santa Cruz, AB 532 (Ch. 672, 1977)
 Solano, AB 4470 (87-88)
 Sonoma, AB 532 (Ch. 672, 1977), SB 33 (13-14)
 Stanislaus SB 1060 (Ch. 605, 2003)
 Unincorporated areas, AB 22119 (Ch. 148, 2014)
 County Police Services Authority, SB 533 (89-90)
 Credit/exemption, AB 2297 (Ch. 1707, 1984), AB 110 (Ch. 216, 1986)
 Davis, AB 7 (Ch. 330, 2002)
 "Districts", defined, AB 1748 (Ch. 342, 2007)
 Drug abuse and crime prevention, AB 3917/ACA 58 (89-90), AB 1930 (Ch. 1024, 1991)
 Education, AB 1637 (91-92), ABx1 17 (Ch. 14, 1991)
 Education finance districts, SB 1430/SCA 18 (07-08)
 Exemption: purchased outside district, AB 3078 (85-86)
 Firearms and munitions, AB 3435 (95-96)

TRANSACTIONS AND USE TAX continued

Fontana, AB 2584 (93-94)
 Fort Bragg, SB 717 (Ch. 895, 1995)
 Fresno and sphere of influence, SB 1598 (Ch. 1067, 1992)
 Fresno County, SB 878 (Ch. 301, 1986), SB 1187 (Ch. 285, 2001)
 Fresno County Transportation Authority, SB 685 (Ch. 474, 2001)
 Fresno Metropolitan Projects Authority, SB 144 (Ch. 343, 2007)
 General provisions, SB 692 (Ch. 1186, 1975)
 Graffiti tax increase, SB 138 (09-10), AB 2677 (09-10)
 Greater Lake Tahoe Trans. Auth., SB 1747 (89-90), AB 284 (91-92)
 Grocery bags, credits, AB 1353 (91-92)
 Health services, AB 1646 (07-08)
 Hoogasian vs. BOE, SB 612 (Ch. 495, 1995), SB 710 (95-96)
 Infrastructure Financing Districts, SB 2821 (87-88)
 Lakeport, SB 679 (Ch. 1240, 1994)
 Libraries, SB 1958 (95-96), SCA 7 (13-14)
 Local general infrastructure, ACA 14 (03-04); SCA 11 (03-04)
 Local government, ACA 14 (03-04); ACA 15 (03-04)
 Local government finance, AB 1997 (91-92)
 Local public safety, ACA 15 (03-04), ACA 16 (05-06), SCA 21 (07-08), SCA 12 (09-10)
 Local Sustainable Communities Investment Authority, SB 1156 (Vetoed, 2012), SB 1 (13-14)
 Local tax authority - Guardino decision, AB 1362 (Vetoed, 1997)
 Local tax in lieu of state rate, SB 1310 (97-98)
 Local tax optional rate in lieu of state rate, SB 1310 (97-98)
 Local tax revenue sharing, ACA 10 (97-98)
 Local transportation authorities, SB 142 (Ch. 786, 1987), SB 179 (87-88);
 AB 427 (Ch. 129, 2003); ACA 7 (03-04); AB 431 (13-14)
 Local transportation tax, SCA 5 (01-02), SCA 4 (13-14), SCA 8 (13-14), [ACA 4](#) (15-16)
 Los Angeles County, AB 3800 (81-82), AB 3736 (Ch. 1490, 1990)
 transportation district, SB 1 (89-90); transportation-related projects, SB 314 (Ch. 785, 2003),
 [SB 767](#) (Ch. 580, 2015), [AB 338](#) (15-16)
 Madera Transactions and Use Tax, SB 355 (Ch. 409, 1997)
 Marijuana tax, SB 1262 (13-14)
 Marin County, AB 730 (Ch. 642, 1981)
 Medical marijuana, AB 2312 (11-12), AB 1894 (13-14), [AB 26](#) (15-16), [AB 34](#) (15-16),
 [SB 643](#) (15-16)
 Mendocino County taxes, SB 576 (Ch. 1323, 1988), SB 144 (Ch. 343, 2007)
 Monterey County, AB 2400 (01-02), [SB 705](#) (Ch. 579, 2015)
 Orange County, AB 3283 (81-82), SB 693 (Ch. 1320, 1983), SB 838, (89-90), SB 1334 (89-90)
 allocation of funds to nontransportation purposes, ABx1 50 (95-96)
 Ordinance:
 change, SB 546 (Ch. 591, 1985)
 unconstitutional, AB 1135 (Ch. 337, 1983)
 Partial county - San Bernardino, AB 4374 (87-88)
 Place of business, AB 313 (Ch. 1424, 1985)
 Placement in escrow account, SB 612 (Ch. 495, 1995)
 Public Health Sales Tax County Authorization, AB 1646 (07-08)
 Qualified Cities, AB 902 (Ch. 331, 2002)
 Qualified special tax, ACA 9 (03-04)
 Rate, authorization to impose 1/8 percent or multiples of 1/8 percent, AB 686 (Ch. 176, 2011)
 AB 1126 (Ch. 739, 2012), AB 2688 (11-12)

TRANSACTIONS AND USE TAX continued

Rate, maximum allowable, AB 1997 (91-92), AB 1930 (Ch. 1024, 1991),
 SB 482 (Ch. 369, 1991), SB 677 (93-94), SCA 3 (98-99); SB 566 (Ch. 709, 2003),
 SB 653 (11-12), [AB 464](#) (Vetoed, 2015)
 Redding, SB 1889 (Ch. 119, 2002)
 Redistribution of district taxes, limitation, AB 1748 (Ch. 342, 2007)
 Refunds for unconstitutional taxes paid, SB 185 (93-94), SB 263 (Ch. 1060, 1993),
 SB 710 (95-96), SCA 38 (95-96)
 Regional transportation agencies, ACA 7 (03-04), AB 431 (13-14)
 Repeal, SB 1376 (11-12)
 Rider decision, affirmation of,
 SB 1845 (91-92), ACA 1, (91-92)
 Sacramento Arts tax, AB 3598 (93-94)
 Sacramento Regional Smart Growth, AB 680 (01-02)
 Salinas, AB 2061 (Ch. 338, 2002)
 San Diego Association of Governments, AB 1553 (85-86)
 San Diego County Regional Justice Facility, AB 3339 (Ch. 43, 1986)
 voter approval, SB 167 (91-92)
 San Diego County Regional Transportation Commission, SB 361 (Ch. 1576, 1985),
 SB 521 (Ch. 297, 2001), SB 1685 (Ch. 83, 2008)
 San Francisco Bay Area Rapid Transit, SB 1125 (87-88), SB 1715 (Ch. 1259, 1987)
 San Francisco County, AB 1519 (Ch. 905, 1993), SB 482 (Ch. 369, 1991),
 AB 2314 (Ch. 990, 1992), AB 2373 (93-94)
 San Joaquin Library Tax, SB 717 (Ch. 895, 1995)
 San Mateo County, SB 482 (Ch. 369, 1991), SB 746 (91-92), AB 3239 (95-96),
 SB 1838 (95-96), AB 970 (05-06), SB 203 (Ch. 682, 2005), [SB 705](#) (Ch. 579, 2015)
 Santa Barbara County Regional Transportation Commission, SB 973 (87-88)
 Santa Clara County, AB 3968 (83-84), SB 2117 (Ch. 446, 1984), SB 183 (Ch. 20, 1985),
 SB 508 (Ch. 1091, 1985), AB 3239 (95-96), SB 1838 (95-96)
 Santa Clara County Transit District, renamed, AB 176 (97-98)
 Santa Clara Traffic Authority revenues, SB 374 (Ch. 791, 1996)
 Santa Clara Valley Transportation Authority, SB 264 (Ch. 430, 2007)
 Sebastopol, AB 147 (Ch. 264, 2000)
 vote requirement, SB 1186 (Ch. 285, 2001)
 Shared Costs, AB 2847 (95-96)
 Solano County, AB 365 (95-96), AB 2951 (95-96)
 Solano County 1/8%, AB 2951 (95-96)
 Soledad, AB 160 (03-04)
 Sonoma County, SB 33 (13-14)
 Sonoma County Open-Space District, AB 3630 (89-90)
 Sonoma County Transportation Authority, SB 33 (13-14)
 South Coast Air Quality Mgmt. District, AB 4374 (87-88)
 Stanislaus County, AB 608 (Ch. 237, 1991), AB 2787 (Ch. 244, 1994)
 Sustainable Communities Investment Authority, SB 1156 (Vetoed, 2012), SB 1 (13-14)
 Tahoe, SB 1307 (Ch. 513, 1984), SB 1308 (Ch. 132, 1984)
 Town of Yucca Valley, AB 1371 (Ch. 110, 1999)
 Transit Action Program, AB 528 (75-76)
 Transportation Agency for Monterey County, [SB 705](#) (Ch. 579, 2015)
 Transportation and other local development, SCA 13 (01-02); SCA 2 (03-04), SCA 4 (13-14),
 SCA 8 (13-14)
 Transportation tax, SCA 5 (01-02), AB 427 (Ch. 129, 2003), ACA 7 (03-04), [ACA 4](#) (15-16)
 Truckee, SB 1105 (Ch. 889, 1995)
 Tuolumne County Traffic Authority, AB 3937 (Ch. 1521, 1986)
 Unconstitutional taxes paid, remedies for, SB 185 (93-94), SB 263 (Ch. 1060, 1993)

Unincorporated county, AB 2119 (Ch. 148, 2014)
 U.S. contractors, AB 1284 (85-86), AB 2786 (Ch. 308, 1986)
 Use tax collection by retailers, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),
 SB 1225 (Ch. 1446, 1985)
 Vallejo Sanitation and Flood Control District, AB 3898 (85-86)
 Vehicles:
 lessor-retailers, AB 2594 (81-82)
 private party sales: penalties & taxes, AB 2762 (Ch. 668, 1986)
 remanufacturers are retailers, AB 1673 (Ch. 1286, 1983)
 Vessels: use tax, AB 755 (Ch. 665, 1982)
 Verdugo Foothills Transit District, AB 4422 (73-74)
 Video tapes: leases and rentals, AB 2348 (81-82), AB 223 (Ch. 323, 1983),
 AB 399 (Ch. 1102, 1983), AB 2220 (83-84)
 Visalia, AB 2758 (Ch. 346, 2002)
 Voter approval:
 education finance districts, SB 1430/SCA18 (07-08)
 elimination of requirement, SB 719 (95-96)
 severability clause, AB 1300 (91-92)
 special taxes, ACA 1 (91-92); SCA 13 (01-02); ACA 7 (03-04); ACA 9 (03-04); ACA 14 (03-04);
 ACA 15 (03-04); SCA 2 (03-04); SCA 11 (03-04), ACA 7 (05-06), ACA 16 (05-06),
 SCA 5 (07-08), SCA 21 (07-08), ACA 9 (09-10), SCA 12 (09-10), [ACA 3](#) (13-14),
 [SCA 4](#) (13-14), [SCA 7](#) (13-14), [SCA 8](#) (13-14), [SCA 9](#) (13-14), [SCA 11](#) (13-14),
 [ACA 4](#) (15-16)
 Waterborne vessels: study, AB 1892 (Ch. 1148, 1985)
 Watercraft, AB 3060 (Ch. 1361, 1986)
 Withhold notices: financial institutions, AB 2280 (Ch. 562, 1984)
 Woodland, up to 1/2%, AB 3161 (95-96), AB 1472 (Ch. 712, 1997)
 Worthless accounts, AB 850 (85-86)

UNDERGROUND STORAGE TANKS

Absentee owner, AB 1351 (11-12)
 Claims, SB 853 (91-92), AB 1699 (Ch. 1033, 1991)
 Collection cost recovery fee, SB 858 (Ch. 721, 2010)
 Disasters, [AB 1559](#) (Ch. 257, 2016)
 Disclosure of information, AB 3629 (Ch. 1223, 1994)
 Electronic filing, AB 1936 (Ch. 459, 2002)
 Electronic funds transfers, AB 2894 (Ch. 256, 2000)
 EPA, verification of BOE information, AB 2224 (09-10)
 Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
 [SB 442](#) (Ch. 253, 2013)
 claim filing deadline; extended, [SB 442](#) (Ch. 253, 2013)
 Exemptions, SB 853 (91-92), AB 1057 (Ch. 627, 1991)
 Fee, SB 539 (87-88), AB 975 (89-90), SB 299 (Ch. 1442, 1989), SB 2004 (Ch. 1366, 1990),
 AB 208 (97-98), AB 1906 (Ch. 774, 2004), AB 1188 (Ch. 649, 2009), [SB 445](#) (Ch. 547, 2014)
 extension, SB 989 (Ch. 812, 1999), SB 1161 (Ch. 616, 2008), [SB 445](#) (Ch. 547, 2014)
 imposition, AB 131 (93-94), SB 108 (93-94), SB 1764 (93-94)
 temporary rate increase, AB 1188 (Ch. 649, 2009), AB 282 (13-14), [SB 445](#) (Ch. 547, 2014)
 Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
 Innocent spouse, AB 1748 (Ch. 342, 2007)

UNDERGROUND STORAGE TANKS continued

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Liens, AB 510 (91-92)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Misdemeanor provisions, AB 1041 (Vetoed, 1997)
Move collection point of fee to the “wholesaler,” AB 403 (95-96)
Owner & operator, SB 853 (91-92), AB 3188 (Ch. 1290, 1992)
Offers in compromise, AB 1458 (Ch. 152, 2002), AB 2047 (Ch. 222, 2008),
SB 1548 (Ch. 285, 2012)
Penalty, relief from, SB 1898 (Ch. 987, 1990)
Qualified absentee owner, AB 1351 (11-12)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Releases from tanks, AB 2303 (93-94)
Settlement, AB 3076 (Ch. 364, 2006)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Underground storage tank, definition, AB 1465 (Ch. 154, 2001)
Verification of registration, EPA, AB 2224 (09-10)

USE FUEL

A55 exemption, AB 2085 (97-98)
Acceleration, SB 124 (83-84)
Allocation, SB 1531 (Ch. 1085, 1982)
Alternative fuels report, revenue, SB 494 (07-08)
Bio-diesel exemption, AB 2085 (97-98)
Cancellation: Board of Control, AB 2297 (Ch. 1707, 1984)
Change in measurement, CNG & LNG, [AB 1907](#) (Ch. 805, 2014)
Clean Fuel Incentive, AB 1190 (07-08)
Collection cost recovery fee, SB 858 (Ch. 721, 2010)
Common carrier lessees, SB 546 (Ch. 591, 1985)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
[SB 442](#) (Ch. 253, 2013)
Ethanol and methanol, SB 654 (Ch. 950, 1981), AB 3257 (87-88):
E85 blending percentage, [AB 1442](#) (15-16), [AB 2127](#) (Vetoed, 2016)
exemption, AB 1825 (93-94), SB 146 (Ch. 875, 1993)
Exemptions:
charitable organization, AB 1849 (Ch. 26, 1978)
charter party carriers, AB 2786 (Ch. 308, 1986)
fire protection districts, AB 531 (85-86)
public transportation services, SB 1662 (Ch. 1500, 1982)
school entities, AB 281 (Ch. 1663, 1984), AB 110 (Ch. 216, 1986)
tour buses, AB 3641 (Ch. 510, 1986)
trucks, SB 1531 (Ch. 1085, 1982)
Experimental fuels, AB 2085 (97-98)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Information sharing, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Innocent spouse, AB 1748 (Ch. 342, 2007)

USE FUEL TAX continued

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Judgments, authority to offset, SB 718 (Ch. 555, 1995)
Liability successor, AB 3060 (Ch. 1361, 1986)
Liens, AB 510 (91-92):
 transfer of vehicle, SB 2325 (83-84)
Managed Audit Program authority [AB 2009](#) (Ch. 105, 2014)
Mobile transportation equipment,
 fair rental value, defined, SB 2044 (Ch. 1352, 1980)
Notice of withhold, AB 3060, (Ch. 1361, 1986)
Notification of BOE, ceasing to sell fuel, SB 151 (Ch. 768, 1989)
Off-highway vehicles, AB 3839 (Ch. 377, 1974)
Offers in compromise, AB 1458 (Ch. 152, 2002), AB 2047 (Ch. 222, 2008),
 SB 1548 (Ch. 285, 2012)
Paratransit operators, SB 337 (81-82)
Penalty, SB 80 (Ch. 1000, 1983):
 relief from, SB 1898 (Ch. 987, 1990), SB 151 (Ch. 768, 1989)
Permits:
 penalty relief, SB 1325 (Ch. 512, 1984)
 trip, SB 1565 (Ch. 794, 1982), SB 80 (Ch. 1000, 1983)
Prepayments, AB 399 (Ch. 1220, 1983), AB 855 (Ch. 1220, 1985)
Pro-rated annual flat rate fuel permit, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Railroad corporations, AB 342 (83-84)
Rate, AB 965 (81-82), ACA 68 (87-88), ACA 69 (87-88), SB 2600 (87-88), AB 14 (89-90),
 AB 471 (Ch. 106, 1989), AB 2050 (89-90), ACA 44 (89-90), SB 339 (89-90),
 SB 2829 (Ch. 627, 89-90), AB 2726 (89-90), SB 868 (91-92), SB 1216 (91-92),
 SB 1256 (93-94), SB 1433 (93-94)
Rate change, CNG & LNG, [AB 1907](#) (Ch. 805, 2014)
Reclassify alcohol fuel as motor vehicle fuel, AB 2788 (09-10)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Reinstatement fee, SB 2612 (89-90)
Repeal, use fuel tax law, SB 1376 (11-12)
Returns, AB 189 (83-84), AB 2786 (Ch. 308, 1986):
 intrastate users with no tax due, SB 1351 (91-92)
Settlement, AB 3076 (Ch. 364, 2006)
Successor liability, SB 1243 (Ch. 74, 1990)USE FUEL TAX continued
Taxable uses of factory-built housing, AB 3720 (Ch. 1108, 1974)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
 authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
 [AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Use of funds, SCA 10 (93-94)
Vehicles using use fuel, transfer by DMV, AB 1653 (85-86)

Legend

AB -	Assembly Bill
ACA -	Assembly Constitutional Amendment
ACR -	Assembly Concurrent Resolution
AJR -	Assembly Joint Resolution
BOE -	Board of Equalization
Ch. -	Chapter
CPI -	Consumer Price Index
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