

Table of Sections Scheduled to Sunset by January 1, 2012

Revenue and Taxation Code	Program	Description	Repeal or Sunset Date
§401.10	Property Tax	<p>Intercounty Pipeline Rights-of-Way –Assessment Methodology. A codified agreement reached in 1996 between county assessors and intercounty pipeline rights-of-way owners setting forth the methodology for valuing these interests for the 1984-85 through 2010-11 tax years. The interests are valued according to a prescribed dollars-per-mile schedule that benefits from a presumption of correctness when used.</p> <p>If allowed to sunset, existing law would be silent as to how to value these interests.</p> <p><i>Note: the California Assessors’ Association (CAA) has requested that the Board sponsor legislation to extend this sunset date on behalf of both assessors and property owners for five more years.</i></p>	01/01/11
§401.17	Property Tax	<p>Commercial Common Carriers –Assessment Methodology – Sets forth the methodology for determining the market value of certificated aircraft owned by commercial air carriers for the 2005-06 to 2010-11 fiscal years.</p> <p>If allowed to sunset, existing law would be silent as to how to value these aircraft.</p> <p><i>Note: the CAA sponsored AB 311 (Ma), which the Board unanimously voted to Support, to extend these provisions. The Governor vetoed the bill noting that there was one more year before the provision expired and hoped full consensus might be reached since one airline had been opposed to AB 311. The CAA is considering whether or not to reintroduce the bill in 2010.</i></p>	06/30/11

Revenue and Taxation Code	Program	Description	Repeal or Sunset Date
§441(m)	Property Tax	<p>Commercial Common Carriers - Consolidated Property Statements. Allows a centralized system for commercial air carriers to file one annual property statement with a designated “lead” county for certificated aircraft as well as other personal property and real property fixtures located at airport locations.</p> <p>If allowed to sunset, commercial air carriers would need to file statements in every county in which they operate.</p> <p><i>Note: AB 311 (Ma) vetoed.</i></p>	12/31/10
§1153.5	Property Tax	<p>Commercial Common Carriers - Lead County Assessment Duties. Sets forth the lead county duties and allows a coordinated multi-county audit team to perform mandatory audits of commercial air carriers.</p> <p>If allowed to sunset, each county would have to perform these duties.</p> <p><i>Note: AB 311 (Ma) vetoed.</i></p>	12/31/10
§6018.3	Sales and Use	<p>Itinerant Veteran Vendors - Specifies that a qualified itinerant veteran vendor is a consumer of tangible personal property owned and sold by that vendor, except for alcoholic beverages or items sold for more than \$100.</p> <p>If allowed to sunset, qualifying veteran vendors would be required to obtain a seller’s permit and file sales and use tax returns on all taxable sales.</p> <p><i>Note: this provision was recently added into law by SB 809, Stats. 2009, Ch.621, and becomes operative on April 1, 2010.</i></p>	01/01/12

Revenue and Taxation Code	Program	Description	Repeal or Sunset Date
§6363.3	Sales and Use	<p>AIDS/HIV Thrift Store Exemption - Provides a sales and use tax exemption for sales of used clothing, household items, or other retail items by thrift stores operated for purposes of raising funds to provide medical, hospice, or social services for individuals with HIV or AIDS.</p> <p>If allowed to sunset, qualifying thrift stores would be required to remit sales tax on all taxable sales.</p>	01/01/12
§6452.1 §6487.3 18510	Use Tax	<p>Election to report use tax on California income tax return – Authorizes taxpayers to report their use tax obligations on their state income tax returns.</p> <p>If allowed to sunset, taxpayers’ only option to report use tax would be to report the tax directly to the Board of Equalization, and use tax collections would likely decrease.</p> <p><i>Note: for the past 3 years, the Board has sponsored legislation to eliminate the sunset date as well as make reporting use tax on the state income tax return mandatory, if the tax wasn’t already paid to the Board. The Governor has vetoed our first and third attempts, and the second attempt failed in the Senate Revenue and Taxation Committee. For the November 2009 Legislative Committee, staff has proposed suggestion 3-2 to simply remove the sunset date.</i></p>	12/31/09