

Table of Sections Scheduled to Sunset by January 1, 2013

Revenue and Taxation Code	Program	Description	Repeal or Sunset Date
§214.02	Property	<p>Welfare Exemption: Property in its Natural State. Extends the welfare exemption to properties used exclusively for the preservation of native plants or animals, biotic communities, geological or geographical formations of scientific or educational interest, or open-space lands used solely for recreation and for the enjoyment of scenic beauty, provided that properties are open to the general public, subject only to reasonable restrictions.</p>	01/01/13
§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 (Ch. 621, Committee on Veterans Affairs, Stats. 2009) and became operative on April 1, 2010.</i></p>	01/01/12
§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

Revenue and Taxation Code	Program	Description	Repeal or Sunset Date
§§7093.6, 9278, 30459.15, 32471.5, 41171.5, 46628, 50156.18, 55332.5, and 60637	Business Taxes	<p>Offers in Compromise. Allows the BOE, until January 1, 2013, to compromise certain final tax, fee or surcharge (tax) liabilities of (1) businesses that are not discontinued or transferred if the final tax liability arises from transactions in which the taxpayer did not receive tax reimbursement or use tax, (2) persons liable as successors, and (3) consumers who incurred a use tax liability.</p> <p><i>Note: Provisions were added to the law by BOE-sponsored AB 2047 (Ch. 222, Horton, Stats. 2008)</i></p>	01/01/13