



State Board of Equalization

# News Release

**Bill Leonard, Member**

**2<sup>nd</sup> District – Sacramento**

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[www.boe.ca.gov](http://www.boe.ca.gov)

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## **LEONARD CLARIFIES APRIL FILING DATES FOR TAX AND FEE PROGRAMS**

Bill Leonard, Member of the State Board of Equalization (BOE), today clarified mid-April due dates for several taxes and fees. The State's Alcoholic Beverage Tax, Tire Recycling Fee, and prepaid Motor Vehicle Fuel Tax are normally due on April 15. Because the 15th falls on a Sunday, all three deadlines move to Monday, April 16.

The Federal and California State Governments recently extended their income tax deadlines by two days to April 17, in order to accommodate a civic holiday in Washington D.C. The deadlines for California's alcohol tax, fuel tax, and tire fee are not affected by the new income tax filing date.

The Board of Equalization administers over two dozen taxes and fees, the largest being state and local sales taxes. The alcohol tax, prepaid fuel tax, and tire fee are the only three with due dates on April 16 this year.

The alcoholic beverage tax ranges from \$.20 on a gallon of beer to \$6.60 on a gallon of hard alcohol. The tax is paid by over 3,700 distributors, manufacturers, and importers each year.

The motor vehicle fuel tax, \$.18 per gallon of fuel, pays for public roadways and mass transit systems. It is collected from over 100 fuel distributors.

The state's tire fee is \$1.75 for each new tire sold. It goes to used tire recycling and disposal. Over 12,000 retailers collect and report the fee each year.

More information on these taxes and fees may be found at: <http://www.boe.ca.gov/sptaxprog/spprograms.htm>.

Bill Leonard, of Sacramento/Ontario, was re-elected as Second District Member of the State Board of Equalization in November. Prior to his election, he served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member Board of Equalization is a publicly elected tax board. The Board collects almost \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

Other Board Members include Chairwoman Betty T. Yee of San Francisco, First District; Michelle Steel of Rolling Hills Estates, Third District; Vice Chair Judy Chu, Fourth District; and State Controller John Chiang.

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