

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Rule 206 – Assessment of Artificial Satellites

Authority Cited: Section 15606, Government Code.

Reference: Article XIII, section 14, California Constitution. Section 201, Revenue and Taxation Code.

An artificial satellite permanently located in outer space does not have a tax situs in this state.

History: Adopted September 26, 2001, effective January 1, 2002. Adopted to clarify that artificial satellites permanently located in outer space do not have a tax situs in this state for purposes of the property tax.