



**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS**

Date Amended:	04/10/08	Bill No:	SB 1430/SCA 18
Tax:	Transactions and Use Tax	Author:	Torlakson
Related Bills:	SCA 21 (Kehoe) AB 1646 (DeSaulnier)		

The bill, as amended, is no longer within the scope of responsibility of the Board.

COMMENT

The April 10, 2008 amendments delete the provisions that would have authorized education finance districts to levy any tax currently allowed to a charter city. The bill would instead amend Section 50079 of the Government Code to authorize an education finance district (in addition to any school district) to impose a qualified special tax within the district pursuant to the procedures established in Article 3.5 of the Government Code. Under current law, school districts, can impose a qualified special tax that applies uniformly to all taxpayers or real property within the school district, except the district may exempt persons over the age of 65, with approval by two-thirds vote of the voters in the district. Currently, school districts have only assessed parcel taxes under Government Code Section 50079. These provisions would now fall under the purview of the education finance district, or, by agreement with the county, by the county collecting the tax on behalf of the district.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.