
Authority: Section 15606, Government Code.
Reference: California Constitution, article XIII, Section 14; and 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.