

**LEGISLATIVE HISTORY INDEX**

**1981 - 2016**

*Legislative Section*

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**STATE BOARD OF EQUALIZATION**

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     tobacco products taxes, AB 1666 (Ch. 867, 2003)  
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 Gross receipts tax, SB 102 (71-72)  
 Heavy equipment tax, AB 1941 (11-12), AB 2114 (13-14), [SB 480](#) (15-16)  
 Highway use and financing - ACR 109 (Res. Ch. 50, 1984)  
 "Housekeeping":  
     Business taxes, AB 357 (Ch. 947, 1981), AB 3195 (Ch. 1589, 1982),  
     AB 2297 (Ch. 1707, 1984), AB 2786 (Ch. 308, 1986), SB 546 (Ch. 591, 1985)  
 In-home support services sales tax, AB 1612 (Ch. 725, 2010), SB 172 (13-14)  
 repeal of, [ABx2 4](#) (15-16)  
 Internet activity, AB 1614 (97-98), AJR 20 (97-98), SB 1949 (99-00)  
 report (taxation and the new economy) - SB 1933 (Ch. 619, 2000)  
 Limited Liability Act, SB 469 (Ch. 1200, 1994), SB 930 (93-94)  
 Limited Liability Partnerships, SB 513 (Ch. 679, 1995), AB 21 (07-08)  
 Litter Tax, repeal of, AB 66 (Ch. 1150, 1979)  
 Local government purchasing, SB 1125 (11-12)  
 Low-income water rate assistance program , [AB 401](#) (Ch. 662, 2015)  
 Medi-Cal managed health care sales tax, SB 78 (Ch. 33, 2013)  
 New Corporation Exemption, AB 678 (03-04)  
 Occupancy tax, coastal counties, SB 956 (05-06)  
 Oil and gas severance tax revenue estimates: annual report, AB 656 (09-10)  
 Penalty and fine waiver; small business, [AB 756](#) (15-16)  
 Pet food tax, AB 1056 (73-74)  
 Property tax reimbursement, heavy equipment rentals, [AB 2749](#) (15-16)  
 Public Subsidies/Public Benefits Act, SB 1710 (99-00)  
 Realignment, AB 86 (99-00)  
 Redevelopment agencies, SB 152 (Ch. 951, 1981), AB 203 (Ch. 147, 1984),  
 AB 322 (Ch. 1324, 1983), AB 838 (Ch. 1224, 1984), AB 1545 (83-84),  
 AB 1812 (Ch. 602, 1983), AB 2921 (83-84), AB 3461 (83-84), AB 3967 (83-84)  
 Refund of unconstitutional fees, SB 1325 (99-00)  
 Regional Railroad Accident Preparedness and Response Fee, [SB 84](#) (Ch. 25, 2015)  
 Regulations, effective dates, SB 1099 (Ch. 295, 2012)  
 Regulatory fee register, AB 1475 (95-96)  
 Report to Trade and Commerce Agency, fees collected, AB 475 (Ch. 719, 1997)  
 Satellite services tax, AB 1016 (05-06), SB 530 (11-12)  
 Special taxes, AB 3800 (81-82), SB 1159 (81-82), SCA 33 (81-82)  
 Strike Force extension, SB 319 (Ch. 306, 1999)  
 Tax expenditures, AB 1428 (83-84)  
     Report, AB 1894 (83-84), ACR 17 (Res. Ch. 70, 1985), SCR 24 (85-86), AB 2884 (95-96),  
     AB 559 (97-98), AB 2808 (97-98), SB 1710 (99-00), AB 168 (05-06), AB 735 (05-06),  
     SB 577 (05-06), AB 1809 (Ch. 49, 2006), AB 1933 (05-06), AB 831 (07-08);  
     AB 2638 (Vetoed, 2012)  
 Timber products user forest restoration fee, SB 557 (03-04), AB 1492 (Ch. 289, 2012)  
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## Vehicle license fee:

- off-highway vehicles, AB 489 (83-84)
- mobilehomes, AB 1136 (Ch. 1281, 1983)
- rentals, AB 118 (03-04)

## Voter Registration:

- state agencies, AB 1034 (99-00), SB 86 (Vetoed, 1999), SB 35 (Ch. 505, 2012)
- Vote requirement, state tax and fees, SB 1667 (03-04), SCA 5 (07-08), SCA 21 (07-08)
- Water fees, SB 548 (93-94)

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- Admissions, AB 655 (05-06)
- Advertising space for food establishments, SB 1118 (05-06)
- Air Quality Fee, AB 1368 (97-98), AB 1407 (05-06)
  - Offroad diesel fuel fee, AB 1407 (05-06)
- Ambulance quality assurance fee, AB 511 (09-10)
- Ammunition, AB 908 (81-82), ABx1 24 (93-94), AB 3076 (93-94), SB 1124 (95-96), SCA 12 (01-02), AB 760 (13-14)
- Arcade video machines, AB 3392 (91-92)
- Audits
  - Managed Audit Program authority AB 2009 (Ch. 105, 2014)
- Bag Pollution Fee, AB 68 (09-10), AB 87 (09-10), SB 531 (09-10), AB 1998 (09-10), SB 700 (13-14)
- Ballast Water Fee, AB 703 (Ch. 849, 1999), authority to collect, AB 2380 (Ch. 110, 2000)
  - imposition, arrives from a port or a place outside of California, AB 433 (Ch. 491, 2003)
  - renamed Marine Invasive Species Fee, AB 433 (Ch. 491, 2003)
  - repeal sunset date extension, AB 433 (Ch. 491, 2003)
- Batteries, SB 2711 (87-88), SB 1594 (Ch. 1122, 1989)
  - Lead-acid, [AB 2153](#) (Ch. 666, 2016)
- Bay-Delta Water Fee, SB 229 (09-10)
- Bicycle fee, AB 1989 (11-12), [SB 1183](#) (13-14)
- Brake pad mitigation fee, AB 2996 (05-06)
- CARB tax, AB 1368 (97-98)
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- Carbon tax, SB 1156 (13-14)
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- Card clubs, AB 1661 (93-94)
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- Cathode ray tube device fee, SB 1523 (vetoed, 2002)
- Chemical security fee, AB 2479 (01-02)
- Cigarette fee, pollution and litter prevention, SB 942 (05-06), AB 1612 (05-06)
- Clean Alternative Fuel and Clean Vehicle Act of 2007, SB 494 (07-08)
- Clean vehicle discount program, AB 2791 (05-06)
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- Closed circuit telecast tax, SB 1474 (87-88)
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- Covered electronic waste recycling fee, SB 20 (Ch. 526, 2003), SB 50 (Ch. 863, 2004)
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  - Department of Resources Recycling and Recovery, SB 63 (Ch. 21, 2009)
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retailer’s election to pay fee, AB 575 (Ch. 59, 2005)  
sales suppression devices, criminal sanctions, AB 781, (Ch. 532, 2013)  
Crude oil terminal fee, AB 1368 (97-98)  
Diapers, SB 1051 (91-92), AB 2582 (89-90)  
Disposable bag and cup fee, AB 586 (03-04)  
Dog and cat products and containers, AB 1397 (91-92)  
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Drug tax, SB 1156 (91-92)  
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Employment Agency Fee, AB 880 (03-04)  
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erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),  
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reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)  
sales suppression software, criminal sanctions, AB 781 (Ch. 532, 2013)  
settlement, AB 3076 (Ch. 364, 2006)  
Taxpayers’ Rights Advocate: authorization to return levied funds, SB 718 (Ch. 555, 1995),  
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Fire and rescue mutual aid program, [AB 1203](#) (15-16)  
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SB 1124 (95-96)  
Florescent tube fee, AB 712 (01-02)  
Graffiti, AB 3580 (Ch. 1411, 1990), SB 2448 (89-90), SB 224 (91-92), SB 138 (09-10)  
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Greenhouse gas, motor vehicle fee, AB 2638 (07-08)  
Harmful matter, AB 1739 (91-92), AB 1551 (07-08)  
Hazardous electronic scrap fee, SB 1619 (01-02)  
Hazardous material railroad tank car fee, SB 506 (13-14), SB 1319 (13-14)  
Hazardous material surfact transportation fee, [AB 102](#) (15-16)  
Hazardous material transportation fee, AB 2822 (05-06)  
Household batteries, AB 3530 (89-90)  
Interceptor and Trap Grease Fee, SB 1107 (09-10)  
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Lead-Acid Battery Fee, [AB 2153](#) (Ch. 666, 2016)  
Lead poisoning fee, SB 1627 (89-90)  
Litter reduction and recycling fee, AB 586 (03-04)  
Low-income water rate assistance program; program development, AB 1434 (13-14)  
Lumber products assessment, AB 1492 (Ch. 289, 2012), SB 861 (Ch. 35, 2014),  
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Luxury tax, SB 2078 (81-82), SBx1 9 (83-84), SB 988 (91-92)

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    innocent spouse, AB 1748 (Ch. 342, 2007)  
    offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)  
Mercury Lamp Recycling Fee, SB 1180 (03-04)  
Moore Telephone Tax:  
    double taxation, SB 546 (Ch. 591, 1985)  
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"Nickel-a-bullet" tax, SCA 12 (01-02), AB 602 (03-04), AB 992 (03-04), AB 2858 (03-04)  
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Occupancy tax, SB 6 (89-90), SB 988 (91-92), SB 1984 (91-92)  
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Oil and gas severance tax, AB 656 (09-10), AB 1326 (11-12), SB 241 (13-14)  
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Petition for redetermination, filing deadline, AB 2453 (11-12)  
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    SB 981 (03-04)  
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    AB 1082 (09-10)  
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Propane surcharge:  
    imposition, AB 766 (Ch. 388, 1994)  
    repeal of Board administration, AB 2430 (Ch. 651, 1996)  
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    5% gross receipts tax, AB 2122 (85-86), AB 2123 (85-86), AB 1551 (07-08)  
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Single use bags, AB 68 (09-10), AB 87 (09-10), SB 531 (09-10), AB 1998 (09-10)  
Soda Pop, AB 105 (83-84), SB 1520 (01-02), AB 1683 (09-10), AB 2100 (09-10), AB 669 (11-12),  
    SB 622 (13-14), AB 1357 (15-16), [AB 2782](#) (15-16)  
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Universal Telephone Service Act, AB 1348 (Ch. 1143, 1983)  
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    offer in compromise, AB 3076 (Ch. 364, 2006), AB 2047 (Ch. 222, 2008)  
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    common carrier exclusion, AB 2341 (Ch. 928, 1986), AB 671 (87-88), AB 3248 (87-88),  
    AB 2263 (89-90), SBx 1 (91-92), SB 29 (91-92), SB 145 (91-92)  
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Alternative fuels report, revenue, SB 494 (07-08)  
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    gasohol, [AB 1442](#) (15-16), [AB 2127](#) (Vetoed, 2016)  
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    SB 1508 (87-88)  
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    AB 309 (Ch. 429, 2001)  
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    interest, SB 718 (Ch. 55, 1995)  
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Prepayments, AB 399 (Ch. 1102, 1983)  
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Qualified distributor, tax paid gallons, SB 1302 (Ch. 865, 1999)  
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Uses of fuel taxes on vessels, ACA 12 (95-96)  
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Imposition, SB 1147 (93-94), SB 678 (95-96), AB 1002 (Ch. 932, 2000), SB 939 (11-12)  
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Exemption of fees for certain employers, AB 1195 (Ch. 720, 1996)

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Cleanup, AB 3073 (Ch. 1101, 1992)  
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     increase to 500 taxpayers, AB 1424 (Ch. 455, 2011)  
     license suspension, AB 1424 (Ch. 455, 2011)  
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     AB 1687 (09-10), AB 1190 (11-12)  
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     exemption from rate increase for exempt diesel fuel, SB 70 (Ch. 9, 2010)  
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     sales and use tax rate increase, ABx8 6 (Ch. 11, 2010), [ABx1 8](#) (15-16), [SBx1 7](#) (15-16),  
     [SBx1 1](#) (15-16), ABx1 26 (15-16), [AB 1591](#) (15-16)  
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     affiliates of retailers, AB 178 (09-10), AB 193 (09-10), ABx3 19 (09-10), ABx3 27 (09-10),  
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     "dot-com" retailers, AB 2412 (99-00), AB 81 (01-02), SB 103 (03-04)  
     long arm nexus, ABx3 2 (07-08), AB 1840 (07-08), AB 155 (Ch. 313, 2011),  
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     servers on Internet, AB 1614 (Ch. 351, 1998)  
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- aircraft fuel, AB 705 (Ch. 39, 1984), AB 1800 (97-98), AB 236 (05-06), SB 998 (05-06), SB 1619 (05-06), SB 98 (07-08), SB 359 (07-08), AB 81 (11-12)
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  - exemption contingent on healthcare, SB 808 (13-14)
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 horses, AB 2679 (87-88)  
     racehorses, AB 426 (Ch. 156, 2001)  
     repeal of, AB 923 (03-04)  
     thoroughbreds, AB 904 (01-02)  
 horse bedding, AB 3597 (93-94), AB 387 (95-96)  
 hospitals, SB 2169 (87-88)  
 hot prepared food products, SB 121 (87-88)  
 humane societies, AB 68 (97-98)  
     pet medicine exemption, SB 688 (13-14)  
 hunting supplies, [SB 890](#) (15-16)  
 hydrogen refueling station equipment, [AB 2673](#) (15-16)  
 humane societies, as consumers AB 563 (Ch. 361, 1999)  
 ice, AB 146 (81-82), AB 1187 (Ch. 1045, 1985), ABx1 7 (91-92)  
 incontinence items, AB 5 (99-00), AB 13 (99-00)  
 inmate meals, AB 1547 (91-92)  
 intangible value, AB 103 (Ch. 887, 1993)  
 intercity rail cars, SB 648 (Ch. 1095, 1979)  
 Internet orders, AB 2188 (99-00), ACA 28 (99-00), SB 1377 (99-00)

## Exemptions, continued

- interstate shipments, AB 4197 (89-90)
  - exemption limited to destination state's rate, AB 229 (09-10)
  - repeal of, ABx3 28 (07-08), AB 847 (09-10)
- irrigation systems, SB 1974 (99-00)
- Jimmy Doolittle Foundation, museum pieces, [AB 724](#) (Vetoed, 2016)
- laser power beaming equipment, AB 269 (99-00)
- Los Angeles Metropolitan Transit District, small businesses, [AB 755](#) (15-16)
- LPG (liquid petroleum gas), AB 2203 (83-84), AB 2117 (85-86), AB 2118 (85-86),
  - AB 2562 (85-86), AB 1019 (97-98), AB 214 (99-00), AB 1788 (99-00), AB 1198 (01-02)
  - food and/or fiber processors, AB 3361 (85-86), AB 581 (87-88),
    - AB 426 (Ch. 156, 2001)
  - residential use, AB 871 (75-76), AB 426, Ch. 156, 2001)
  - repeal of, AB 923 (03-04)
  - used in pollution control systems, AB 2709 (73-74)
- leases:
  - artwork, AB 2533 (Ch. 281, 2006)
  - resource conservation districts, AB 2335 (71-72)
  - sale-leaseback of public transportation vehicles, AB 984 (Ch. 592, 2001)
    - under \$20, SB 1405 (Ch. 1383, 1978)
  - US Government, SB 243 (Ch. 125, 1979), AB 3007 (73-74)
  - vessels and aircraft, AB 4667 (87-88)
- libraries, AB 359 (85-86)
- library photocopies, AB 2227 (Ch. 1468, 1984)
- library purchases of newspapers and periodicals, AB 440 (1987), AB 2273 (1991-92),
  - AB 2364 (1991-92), SB 767 (95-96)
- lifts, wheelchair, AB 2655 (99-00), SB 1890 (99-00)
- lightbulbs, ABx2 52 (01-02)
- livestock used for breeding, AB 2294 (85-86), AB 4219 (85-86)
- local government purchases, AB 1087 (1975-76)
  - first responder vehicles and equipment, [SB 1367](#) (13-14), [SB 120](#) (15-16)
- local taxes, AB 562 (87-88)
- local taxes for marine vessels, AB 1438 (87-88)
- Los Angeles County MTA transit vehicles, SB 677 (99-00)
- low-emission vehicles, AB 234 (87-88), SB 1006 (Ch. 990, 1989), AB 911 (89-90),
  - AB 2419 (91-92), SB 100 (93-94), SB 1838 (93-94), AB 2085 (97-98), SB 1096 (97-98),
  - AB 554 (01-02), AB 220 (13-14), AB 1077 (13-14), SB 221 (13-14), [AB 945](#) (15-16),
  - [AB 1710](#) (15-16), [AB 1851](#) (15-16)
  - infrastructure, [AB 2673](#) (15-16), [AB 2675](#) (15-16)
- mailing lists, AB 2081 (Ch. 498, 1993)
- mandatory tips, SB 107 (09-10)
- manufacturing equipment, AB 1313 (93-94), AB 2230 (93-94), AB 2311 (93-94),
  - SB 671 (Ch. 881, 1993), SB 676 (Ch. 751, 1994), SB 1292 (1993-94), AB 1719 (09-10),
  - AB 1812 (09-10), AB 2280 (09-10), AB 2640 (09-10), SB 1053 (09-10), SB 1239 (09-10),
  - SBx6 8 (09-10), AB 218 (11-12), AB 303 (11-12), AB 979 (11-12), AB 1057 (11-12),
  - ABx1 40 (11-12), SB 116 (11-12), SB 395 (11-12) AB 93 (Ch. 69, 2013), AB 486 (13-14),
  - AB 653 (13-14) AB 1326 (13-14), SB 90 (Ch. 70, 2013), SB 235 (13-14), SB 376 (13-14)
  - SB 412 (13-14)
  - advanced manufacturing, SB 1128 (Ch. 677, 2012)
  - aerospace part and production manufacturing, SB 412 (13-14), SB 998 (13-14)
  - Apple computer, SB 1045 (97-98)

## Exemptions, manufacturing equipment, continued

- automobile manufacturer, AB 394 (09-10), ABx4 31 (2009-10)
- biodiesel manufacturers, SB 74 (07-08)
- biomass energy production facilities, AB 204 (11-12)
- biopharmaceutical and biotechnology activities, SB 855 (97-98), SB 116 (11-12), SB 686 (11-12)
- biotechnology, AB 93 (Ch. 69, 2013), AB 486 (13-14), AB 653 (13-14), SB 90 (Ch. 70, 2013)
- clarification of Section 6902.2, SB 1064 (Ch. 606, 2003)
- construction of renewable energy facilities, AB 1376 (11-12)
- extension of, AB 278 (01-02), AB 122 (03-04), AB 651 (03-04), AB 1665 (03-04), AB 1674 (03-04), SB 47 (03-04), SB 137 (03-04), SBx1 2 (03-04)
- insourcing and reshoring, [AB 1090](#) (15-16)
- leased property, AB 397 (95-96), AB 2795 (95-96), AB 3312 (95-96), SB 38 (Ch. 954, 1996), SB 681 (95-96), SB 1731 (95-96)
- offset against tax liability, AB 2595 (05-06)
- pharmaceutical manufacturers, AB 2077 (99-00), SB 1291 (05-06)
- power generators, AB 1270 (03-04), AB 1998 (03-04), AB 2076 (03-04)
- processing defined, AB 397 (95-96), AB 3312 (95-96), SB 38 (Ch. 954, 1996), SB 681 (95-96), SB 1731 (95-96)
- qualified persons in high unemployment areas, [AB 922](#) (15-16)
- refunds for ITC credit, SB 531 (95-96), AB 2640 (95-96), AB 1976 (97-98), AB 2502 (05-06), SB 1291 (05-06), SB 1643 (05-06)
- reinstatement of exemption, AB 1998 (03-04), AB 2070 (03-04), AB 2076 (03-04), AB 2484 (03-04), AB 2991 (03-04), SB 1295 (03-04), SB 1554 (03-04), AB 80 (05-06), AB 344 (05-06), AB 845 (05-06), AB 2218 (05-06), AB 1580 (05-06), SB 552 (05-06), SB 631 (05-06), SB 1643 (05-06), AB 1152 (07-08), AB 1206 (07-08), AB 1681 (07-08), AB 810 (09-10), AB 829 (09-10), SB 699 (09-10), AB 1719 (09-10), AB 1812 (09-10), SB 1053 (09-10), SB 1239 (09-10), SBx6 8 (09-10), AB 303 (11-12), AB 218 (11-12), AB 979 (11-12), AB 1057 (11-12), ABx1 40 (11-12), SB 116 (11-12), SB 395 (11-12)
- renewable power generation facilities, SB 686 (11-12), AB 653 (13-14)
- reshoring and insourcing, [AB 1090](#) (15-16)
- semiconductors, SB 1291 (05-06)
- software publishers, AB 2218 (05-06), SB 1291 (05-06), AB 1152 (07-08), AB 1206 (07-08), SB 359 (07-08), AB 810 (09-10), AB 218 (11-12), AB 979 (11-12), SB 116 (11-12), SB 395 (11-12), AB 486 (13-14), AB 653, 13-14), SB 376 (13-14)
- solar photovoltaic panels manufacturer, AB 546 (09-10)
- sustainable investments in manufacturing, SB 699 (09-10), AB 810 (09-10)
- unmanned aerial vehicle manufacturing, AB 1326 (13-14) SB 998 (13-14), AB 1997 (13-14)
- March Field Museum Foundation, AB 1233 (91-92)
- marijuana for terminally ill patients, [AB 821](#) (15-16)
- marine fuel oil, AB 945 (87-88)
- mass commuting vehicles, AB 2504 (Ch. 1511, 1984)
- master software recordings, AB 269 (87-88)
- master tapes and records, SB 512 (Ch. 1116, 1975), AB 2871 (Ch. 951, 1982), AB 681 (Ch. 1530, 1982)
- meals:
  - childrens athletic events, AB 4394 (73-74)
  - foster homes, SB 69 (71-72)
  - in alcohol recovery facility, AB 538 (Ch. 278, 1987)
  - meals on wheels, SB 311 (Ch. 240, 1995)
  - mentally retarded individuals, AB 3725 (73-74)
  - nonprofit veterans organizations, SB 1297 (01-02), AB 189 (Ch. 721, 2003)
  - provided to inmates, AB 1462 (85-86), AB 1547 (91-92)

## Exemptions, meals, continued

- provided to low-income elderly, AB 2335 (71-72)
- residents over 62 years, AB 1497 (Ch. 1048, 1979)
- river rafters, AB 4270 (85-86)
- served at condos with common kitchens, SB 1259 (Ch. 645, 1980)
- served in drug recovery facility, SB 990 (89-90)
- served by PTA's, AB 3782 (73-74)
- sold to AIDS patients, SB 1021 (89-90)
- medical devices, ACA 15 (85-86), SCA 19 (85-86):
  - alert tags, SB 1493 (Ch. 878, 1978)
  - artificial eyes, SB 588 (Ch. 1245, 1977)
  - auditory devices, AB 1404 (81-82), SB 443 (81-82), AB 2306 (Ch. 1576, 1984)
  - bronchodilators, AB 523 (01-02)
  - contraceptives, SB 189 (83-84)
  - crutches, canes, walkers, SB 588 (Ch. 1245, 1977)
  - dentures, SB 1608 (81-82)
  - diabetic equipment, SB 877 (83-84), AB 249 (Vetoed, 2001), AB 1916 (Vetoed, 2002), AB 857 (07-08)
  - hearing aids, AB 1008 (1975-76)
  - hemodialysis products (unprescribed), SB 637 (71-72)
  - orthodontic devices, SB 103 (Ch. 229, 1978)
  - orthotic devices, SB 588 (Ch. 1245, 1977)
  - orthopedic shoes, AB 321 (85-86)
  - oxygen delivery systems, SB 118 (Ch. 1423, 1982), SB 2004 (Ch. 1450, 1984)
  - oxygen prescribed by a physician, AB 1116 (71-72)
  - prosthetic devices, etc., SB 588 (Ch. 1245, 1977), SB 103 (Ch. 229, 1978), AB 3410 (81-82)
  - syringes, AB 681 (Ch. 1530, 1982)
  - wheelchair lifts, AB 2655 (99-00)
  - wheelchairs, SB 588 (Ch. 1245, 1977)
  - xray films, SB 1252 (Ch. 301, 1982), AB 3968 (83-84)
- medical equipment, AB 2550 (91-92)
- medicated drinking water, AB 694 (Ch. 620, 1995)
- medication for food animals, AB 2944 (95-96), SB 38 (Ch. 954, 1996)
- medicines,
  - over-the-counter, AB 5 (99-00), AB 13 (99-00), AB 2713 (99-00), AB 1073 (03-04)
  - pet, SB 688 (13-14)
  - sales to outpatient clinics, AB 646 (Ch. 706, 2001)
- membership fees, consumer cooperatives, AB 2314 (Ch. 406, 1982)
- military thrift store, AB 1919 (07-08), SB 1450 (07-08), SB 765 (Ch. 615, 2009)
- mobilehomes, AB 3357 (81-82), SB 458 (81-82), AB 113 (85-86):
  - improvements, AB 1077 (83-84)
  - sales and use tax rate increase, AB 1474 (09-10)
  - taxable percentage, AB 1737 (99-00), SB 175 (01-02)
- mobilehomes sold to nonprofit orgs., AB 4143 (87-88)
- monetized bullion: AB 711 (Ch. 1019, 1973), AB 474 (1975-76)
  - inflation factor adjustment bulk sales threshold calculation date change, AB 843 (Ch. 184, 2012), AB 2323 (11-12), AB 2688 (11-12)
  - repeal of, ABx1 7 (Ch. 1, 1978), AB 66 (Ch. 1150, 1979)
  - sellers defined, AB 2232 (Ch. 849, 1980)

## Exemptions, continued

- motion pictures, AB 2609 (Ch. 915, 1987), SBx1 1 (91-92), SB 29 (91-92), SB 145 (91-92)
- income tax credit claim for refund, AB 777 (05-06), SB 58 (05-06), SB 359 (07-08), SB 740 (07-08), SB 1167 (11-12), AB 1839 (Ch. 413, 2014)
- production services, AB 1062 (97-98)
- partnerships, AB 1735 (Ch. 640, 1972)
- Regulation 1529, SR 37 (85-86)
- sound and music editing, AB 2502 (83-84), SB 1343 (85-86)
- motor vehicle fuel, ABx1 2 (09-10), ABx8 6 (Ch. 11, 2010), SB 70 (Ch. 9, 2010)
- motor vehicles, AB 401 (87-88)
- museums, SB 1293 (Ch. 1168, 1982), AB 759 (99-00), AB 2533 (Ch. 281, 2006)
- Museum of Flying pieces, AB 2475 (Vetoed, 2000)
- Navy-Marine Corps Relief Society, thrift stores, SB 765 (Ch. 615, 2009), AB 163 (Ch. 72, 2013)
- new businesses, SB 1695 (93-94)
- newspaper printing equipment, SB 1291 (05-06)
- newspapers and periodicals, AB 1320 (91-92), AB 2181 (Ch. 85, 1991), SBx1 5 (91-92), ABx1 23 (Ch. 9, 1991), SB 89 (Ch. 461, 1991), SB 180 (Ch. 236, 1991), SB 1608 (Ch. 902, 1992), SBx1 13 (91-92), SB 267 (Ch. 909, 1992), AB 3543 (91-92), AB 1608 (97-98), SB 1300 (97-98), AB 1608 (97-98), AB 2081 (97-98), AB 1077 (99-00), SB 256 (99-00)
- nonannual plants, AB 2798 (Ch. 323, 1998), SB 1974 (97-98)
- nonmonetized bullion & numismatic coins, AB 1930 (87-88)
  - bulk sales threshold calculation date, AB 2323 (11-12), AB 2688 (11-12)
- nonprofit and youth groups, AB 2556, (89-90), AB 1731 (Ch. 653, 1993), AB 2685 (Ch. 885, 1994)
  - discrimination by, [SB 323](#) (13-14)
- nonprofit animal blood banking business, [SB 898](#) (Vetoed, 2016)
- nonprofit corporations, building and construction for low-income families, [AB 2518](#) (15-16)
- nonprofit veterans organizations, SB 1297 (01-02)
- occasional sales:
  - hay sellers, AB 313 (Ch. 1424, 1985), AB 1443 (Ch. 1083, 1985)
  - implements of husbandry, SB 1484 (83-84)
  - “number, scope and character” clarified, SB 607 (05-06), AB 798 (13-14), AB 799 (13-14)
  - transfer of assets, SB 885 (73-74)
- occupancy tax, coastal counties, SB 956 (05-06)
- organic input material, [AB 1247](#) (15-16)
- organic products, SB 1083 (Ch. 254, 1986)
  - for fuel, SB 1576 (Ch. 1248, 1980)
- orthopedic, prosthetic, and orthotic devices, AB 321 (85-86), AB 99 (Ch. 384, 1987)
- ostriches, AB 2893 (89-90), AB 1740 (91-92), AB 521 (95-96), SB 927 (95-96)
- out-of-state and district taxes excluded, AB 42 (Ch. 60, 1987)
- oxygen delivery systems, SB 118 (Ch. 1423, 1982), SB 2004 (Ch. 1450, 1984)
- oxygen for fish, SB 963 (Ch 289, 1999)
- passenger transportation vehicles, AB 3645 (Ch. 1510, 1984)
- pawnbrokers, vested property, [AB 2365](#) (Vetoed, 2016)
- perennial plants, AB 2798 (Ch. 323, 1998), SB 1974 (97-98)
- periodicals, ABx1 14 (83-84), AB 47 (83-84), AB 2665 (85-86)
- pet adoptions, AB 563 (Ch. 361, 1999)
- pet medicines, [SB 688](#) (13-14)
- pharmaceutical manufacturers, AB 2077 (99-00), SB 1291 (05-06)
- pistols used by law enforcement officers, AB 1980 (01-02)
- pollution control equipment, AB 248 (75-76), AB 2934 (83-84), SB 520 (93-94), AB 1070 (93-94)

## Exemptions, continued

poultry droppings as fertilizer, AB 957 (Ch. 568, 1993)  
 power generation equipment, ABx1 27 (01-02), ABx2 29, (01-02), SBx1 71 (01-02),  
 SBx2 71 (01-02), AB 1270 (03-04), AB 653 (13-14)  
 prepared food, AB 338 (99-00)  
 printed materials, AB 1019 (Ch. 1161, 1979), SB 268 (81-82), AB 3126 (83-84),  
 AB 244 (85-86), AB 1695 (85-86), AB 1696 (85-86), AB 2453 (85-86),  
 SB 2527 (Ch. 1515, 1986)  
 printed sales messages, ABx1 7 (91-92), SB 29 (91-92), SB 145 (91-92), SB 297 (91-92)  
 private schools, AB 3368 (89-90)  
 textbooks, AB 2405 (95-96)  
 propane, AB 127 (87-88), SB 1455 (95-96), AB 1388 (01-02)  
 property tax exclusion, AB 1392 (85-86)  
 prosthetic devices, etc., SB 288 (71-72) AB 3410 (81-82)  
 public art, SB 597 (Ch. 1266, 1988)  
 public benefit corporation, SB 444 (81-82), SB 1525 (81-82)  
 public improvement contract, AB 228 (81-82)  
 public projects, AB 2533 (79-80)  
 public ports, near-zero and zero emission equipment, [SB 1338](#) (15-16)  
 public safety vehicles, AB 1884 (99-00), AB 1890 (07-08), [SB 120](#) (15-16)  
 public school and public school districts, [AB 89](#) (15-16)  
 public transit and school buses, SB 2068 (99-00), AB 984 (Ch. 592, 2001),  
 SB 760 (Ch. 597, 2003)  
 public transit fuel cell buses, AB 1614 (05-06), AB 1618 (05-06), AB 1631 (05-06),  
 AB 307 (07-08)  
 purchases with food stamps, AB 1087 (Ch. 1103, 1987)  
 racehorse breeding stock, AB 426 (Ch. 156, 2001)  
 radio market survey reports, AB 2302 (95-96)  
 rail equipment purchased outside CA, AB 3375 (Ch. 550, 1996)  
 rail freight cars, SB 1031 (Ch. 1059, 1983)  
 rail passenger vehicles, SB 1274 (93-94)  
 rebate, to consumers, AB 2896 (99-00)  
 recycled products, AB 1377 (89-90)  
 redemption value, SB 1933 (89-90), AB 2501 (93-94), SB 2046 (97-98)  
 refrigerators, PUC provided to low income participants, [AB 816](#) (13-14), [AB 88](#) (Vetoed, 2015)  
 religious organizations, SB 444 (81-82)  
 renewable energy resources, machinery, AB 3408 (81-82)  
 renewable energy systems, AB 1028 (09-10)  
 repeal:  
     exemption for candy and confectionery, AB 887 (87-88)  
     interstate shipments, ABx3 28 (07-08), AB 847 (09-10)  
     local sales & use tax, ACA 36 (1991), SB 1234 (93-94)  
     printed sales messages, SB 297 (91-92)  
     redevelopment agencies auth. to levy tax, AB 978 (93-94), AB 1290 (Ch. 942, 1993)  
 reproduction rights, SB 664 (97-98), SB 331 (99-00), SB 1720 (99-00)  
 residential care facilities, AB 3321 (Ch. 702, 1994), SB 1496 (Ch. 701, 1994)  
 returned used vehicles, AB 1839 (03-04)  
 revocable trusts - vehicles, etc., AB 1493 (93-94), SB 103 (Ch. 1109, 1993)  
 rheas, SB 927 (95-96)  
 rural investment tax exemption, AB 511 (Ch. 107, 2000), AB 1373 (99-00), AB 1405 (01-02)

## Exemptions, continued

sales and leasebacks, AB 1659 (89-90), AB 3382 (Ch. 558, 1990), AB 2779 (Ch. 286, 1994),  
 AB 984 (Ch. 592, 2001), SB 760 (Ch. 597, 2003)  
 sales price for modification for physically handicapped persons, SB 522 (87-88)  
 sales tax holiday, AB 944, (99-00), AB 1320 (99-00), AB 548 (05-06), AB 718 (13-14),  
[AB 1280](#) (15-16), [SB 890](#) (15-16), [SB 1210](#) (15-16)  
 sales tax rebate, AB 2869 (99-00)  
 samples at trade shows, AB 1550 (99-00)  
 San Diego Aero-Space Museum, SB 1609 (Ch. 1270, 1986)  
 sausage casings, AB 803 (97-98)  
 school book club sales, teacher sponsorship, SB 2160 (89-90)  
 school districts, AB 2602 (99-00), [AB 89](#) (15-16)  
 school supplies, AB 951 (11-12), AB 1007 (11-12)  
 schools, AB 3814 (85-86), AB 1541 (85-86), AB 3176 (87-88), AB 1077 (01-02),  
 AB 2636 (01-02), [AB 89](#) (15-16)  
 textbooks, AB 1246 (01-02), SB 546 (01-02), AB 479 (13-14)  
 security surveillance equipment, AB 278 (01-02)  
 senior citizens, SB 230 (03-04)  
 separately stated service charges, AB 21 (87-88), AB 1087 (Vetoed, 2009)  
 smog equipment, AB 1914 (97-98)  
 snack foods, ACA 37 (91-92)  
     nonprofit organizations, AB 3724 (91-92)  
     reinstatement, AB 2709 (91-92), SB 177 (91-92)  
 software producing equipment, AB 2218 (05-06), SB 1291 (05-06), SB 1643 (05-06),  
 AB 1152 (07-08), SB 359 (07-08), AB 486 (13-14), AB 653 (13-14), SB 376 (13-14)  
 solar energy systems, SB 2345 (73-74), ABx2 58 (01-02), ABx2 62 (01-02), AB 1319 (01-02),  
 SB 1074 (01-02), SBx1 1 (01-02), AB 1613 (05-06), AB 2806 (05-06), AB 1028 (09-10)  
 space flight property, AB 279 (93-94), AB 1313 (93-94), AB 1528 (93-94),  
 SB 671 (Ch. 881, 1993), AB 3015 (93-94), AB 1765 (97-98), AB 2798 (Ch. 323, 1998),  
 SB 2037 (97-98), SB 1582 (99-00), AB 1575 (01-02), SB 76 (01-02), SB 640 (01-02),  
 AB 1869 (03-04), SB 193 (05-06), SB 19 (13-14)  
 Special Olympics, SB 960 (Ch. 709, 1988)  
 state agencies, AB 35 (78-89), AB 373 (87-88)  
 steam, SB 1805 (Ch. 1010, 1978), SB 2315 (Ch. 420, 1986)  
 still gas, SB 1031 (Ch. 1059, 1983), SB 1083 (Ch. 254, 1986)  
 student yearbooks/catalogs, SB 729 (Ch. 205, 1988)  
 surgical gowns, AB 1601 (01-02)  
 syringes, AB 681 (Ch. 1530, 1982)  
 tangible personal property sale/lease, SB 204 (87-88)  
 tangible personal property sale/lease > \$1,000, SB 416 (87-88)  
 telecommunication equipment, AB 2236 (93-94), SB 1556 (99-00), AB 278 (01-02)  
 telephone service, ACA 42 (85-86)  
 teleproduction or postproduction equipment, AB 1062 (97-98), AB 2427 (97-98),  
 AB 2798 (Ch. 323, 1998), AB 1665 (99-00)  
 textbooks, AB 1246 (01-02), SB 546 (01-02), AB 479 (13-14)  
 thrift stores, AB 143 (95-96), AB 3187 (Ch. 781, 1996), SB 1171 (97-98), AB 1667 (99-00),  
 AB 180 (Ch. 383, 2001), AB 2585 (05-06), SB 1341 (Ch. 373, 2006), AB 1919 (07-08),  
 SB 1450 (07-08), SB 765 (Ch. 615, 2009), AB 289 (Ch. 289, 2011), AB 163 (Ch. 72, 2013)  
 thoroughbred horses, AB 2757 (87-88), AB 904 (01-02)  
 timber harvesting equipment, AB 426 (Ch. 156, 2001)  
     repeal of, AB 923 (03-04)  
 tips/service charges, AB 2267 (83-84), AB 2063 (85-86)  
 tractors, AB 923 (03-04)



## Exemptions, continued

- trade-ins, motorcycles, SB 516 (11-12)
- trade-ins, vehicles, AB 1340 (97-98), AB 1691 (97-98), SB 1417 (07-08), SB 658 (09-10), SB 714 (09-10), SBx6 5 (09-10), [SB 732](#) (13-14)
- trailers and semitrailers, SB 1115 (73-74), AB 703 (Ch. 107, 1982), AB 1121 (81-82), AB 3633 (81-82), SB 551 (Ch. 1223, 1982), AB 1392 (85-86), AB 1393 (Ch. 1152, 1985), AB 2782 (Ch. 715, 1986), AB 2788 (09-10)
- transportation charges, SB 1722 (85-86), SB 2292 (87-88), SB 825 (Ch. 1647, 1988), AB 1087 (Vetoed, 2009)
- Travis AFB Historical Society, AB 1233 (91-92)
- trigger locks [AB 2540](#) (15-16)
- trucks, AB 3633 (81-82), AB 1673 (Ch. 1286, 1983), AB 1392 (85-86), AB 1393 (Ch. 1152, 1985), AB 3890 (85-86), AB 2788 (09-10)
- use tax exemption, AB 375 (01-02)
  - duty free exemption increase, SB 1060 (03-04), AB 1748 (Ch. 342, 2007)
  - U.S. Armed Force and National Guard members, activite duty reserves, their spouses and redisterd domestic partners, transfer orders, [AB 143](#) (Ch. 687, 2013)
- used race horses, AB 358 (95-96)
- used vehicles, AB 801 (97-98)
  - Car Buyers' Bill of Rights, AB 68 (Ch. 128, 2005)
  - returned when full sales price not refunded, AB 1839 (03-04), AB 68 (Ch. 128, 2005)
- vans used for carpools, AB 1610 (87-88)
- various exemptions, AB 72 (83-84)
- vehicles, AB 3114 (Ch. 664, 1982), AB 3732 (81-82), SB 521 (81-82), SB 1628 (81-82), AB 351 (83-84), AB 1673 (Ch. 1286, 1983), AB 2504 (Ch. 1511, 1984), AB 3645 (Ch. 1510, 1984), AB 4011 (83-84), SB 759 (83-84)
  - auctioned, resale certificate presumption, AB 2618 (Ch. 756, 2012)
  - loaned to university officials, AB 1694 (95-96)
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    [AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)  
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## Legend

<b>AB -</b>	Assembly Bill
<b>ACA -</b>	Assembly Constitutional Amendment
<b>ACR -</b>	Assembly Concurrent Resolution
<b>AJR -</b>	Assembly Joint Resolution
<b>BOE -</b>	Board of Equalization
<b>Ch. -</b>	Chapter
<b>CPI -</b>	Consumer Price Index
<b>DMV -</b>	Department of Motor Vehicles
<b>DTSC -</b>	Department of Toxic Substances Control
<b>EDD -</b>	Employment Development Department
<b>FTB -</b>	Franchise Tax Board
<b>HR -</b>	House Resolution
<b>IRS -</b>	Internal Revenue Service
<b>IFTA -</b>	International Fuel Tax Agreement
<b>LPG -</b>	Liquefied Petroleum Gas
<b>MTBE -</b>	Methyl Tertiary-Butyl Ether
<b>MTC -</b>	Multistate Tax Compact / Commission
<b>OAL -</b>	Office of Administrative Law
<b>O/S -</b>	Out-of-State
<b>PERS -</b>	Public Employees' Retirement System
<b>Res. -</b>	Resolution
<b>SB -</b>	Senate Bill
<b>SCA -</b>	Senate Constitutional Amendment
<b>SCR -</b>	Senate Concurrent Resolution
<b>SJR -</b>	Senate Joint Resolution
<b>SR -</b>	Senate Resolution
<b>Stats. -</b>	Statutes