

LEGISLATIVE HISTORY INDEX

1981 - 2016

Legislative Section

October 2016

STATE BOARD OF EQUALIZATION

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)

Outreach program, AB 2945 (87-88)
 Out-of-state retailers, AB 677 (87-88)
 expanded definition out-of-state retailers, ABx3 2 (07-08), AB 1840 (07-08), AB 178 (09-10)
 AB 193 (09-10), ABx3 19 (09-10), ABx3 27 (09-10), SBx3 17 (09-10), AB 153 (11-12),
 AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011)
 required to report information to BOE, AB 2078 (09-10)
 state government purchases from, SB 1009 (Ch. 718, 2003)
 Payment on personal income tax returns, SB 568 (87-88)
 Penal prosecution; time extension, SB 1608 (Ch. 902, 1992)
 Penalty:
 criteria for efficient relief of, AB 2898 (Ch. 1052, 2000)
 decrease in workforce, SB 364 (11-12)
 doubling of, ABx3 25 (07-08)
 electronic filing, SB 1302 (Ch. 865, 1999)
 failure to produce books and records, AB 347 (09-10)
 false claims, AB 3236 (87-88)
 fraud, clear and convincing evidence standard, AB 2195 (Ch. 168, 2010)
 relief due to disaster, AB 2461 (Ch. 994, 1980)
 sales tax collected and not timely remitted, SB 323 (vetoed, 2005), AB 2441 (05-06),
 SB 1449 (Ch. 252, 2006)
 seller's permit, AB 2786 (Ch. 308, 1986)
 small business waiver, [AB 756](#) (15-16)
 vehicle sales, AB 2762 (Ch. 668, 1986)
 waiver, AB 2297 (Ch. 1707, 1984), SB 1302 (Ch. 865, 1999)
 Periodical subscriptions, SB 267 (Ch. 903, 1992)
 Permits:
 agent registering on seller's behalf, SB 1559 (03-04), SB 536 (05-06)
 credit purposes, AB 346 (89-90)
 delinquent spousal support, AB 2025 (87-88)
 feed sellers exemption, SB 531 (95-96)
 gun shows, AB 809 (91-92)
 hay sellers exemption, SB 531 (95-96), SB 718 (Ch. 555, 1995)
 Permit Reform Act, SB 257 (Ch. 1087, 1981)
 place of sale, SB 1559 (03-04)
 reinstatement fee increase, AB 1547 (Ch. 545, 2009)
 Personal liability, corporate officers, AB 2656 (79-80), AB 2676 (Vetoed, 2010)
 Petition for redetermination, filing deadline, AB 2453 (11-12)
 Pornography, SB 1013 (97-98), AB 1999 (05-06), AB 1551 (07-08), AB 2914 (07-08),
 AB 847 (09-10)
 Postal delay date, AB 1638 (Ch. 929, 1999)
 Predecessor's liability, SB 103 (Ch. 1109, 1993)
 Presumption that tax will be added, SB 472 (Ch. 1211, 1978)
 Prepaid calling cards, sales tax on, SB 1519 (97-98)
 Preparers of tax returns, SB 103 (Ch. 1109, 1993)
 Prepayment of sales tax, ABx1 8 (Ch. 5, 1982), AB 488 (81-82), AB 1253 (Ch. 115, 1982),
 SB 1326 (Ch. 327, 1982), ABx1 12 (83-84), AB 3248 (Ch. 1020, 1984), AB 875 (85-86),
 AB 1544 (85-86), AB 2807 (85-86), AB 3350 (85-86), SB 357 (85-86), AB 2670 (97-98),
 AB 384 (Ch. 484, 1999), AB 309 (Ch. 429, 2001), SB 1881 (Ch. 527, 2004)
 adjustment of rate, SB 70 (Ch. 9, 2010)
 cash basis of reporting, AB 375 (99-00)
 exceptions, AB 3489 (93-94),
 frequency, four times annually, SB 1849 (73-74)

SALES AND USE TAX continued

Prepayment of sales tax, continued
 gasoline, SB 1607 (Ch. 1336, 1992), SB 1351 (91-92), SB 718 (Ch. 555, 1995),
 SB 2174 (Ch. 256, 2000), AB 2679 (Ch. 769, 2012), SB 788 (Ch. 523, 2013)
 jet and diesel fuel, SB 1302 (Ch. 865, 1999), AB 2679 (Ch. 769, 2012)
 motor vehicle fuel, SB 842 (85-86), SB 1610 (Ch. 214, 1986), SB 151 (Ch. 768, 1989),
 SB 351 (Ch. 770, 1991)
 requirements, AB 3764 (91-92)
 second quarter, AB 2670 (97-98), AB 384 (Ch. 484, 1999)
 threshold, AB 265 (87-88)
 Privacy, mailing lists, AB 1965 (Ch. 962, 2000)
 Private carriers, registration of, AB 1968 (Ch. 1025, 1989)
 Private delivery services, acceptance of documents, AB 821 (Ch. 612, 1998)
 Proceeds, transfer of, ACA 35 (91-92)
 Property transported outside state, AB 313 (Ch. 1424, 1985)
 Public disclosure, delinquent taxpayers, AB 790 (Ch. 443, 1999), AB 1418 (Ch. 716, 2006)
 Rate, AB 246 (81-82), AB 1779 (81-82), AB 3075 (81-82), ACA 46 (81-82), SB 2092 (81-82),
 SCA 16 (81-82), AB 2100 (83-84), ABx1 13 (83-84), ABx1 28 (Ch. 10, 1983), ACA 2 (83-84),
 SBx1 19 (83-84), SB 200 (83-84), AB 271 (85-86), AB 1973 (85-86), ACA 3 (85-86),
 ACA 5 (Res. Ch. 75, 1986), SB 1596 (85-86), AB 2440 (89-90), SB 2505 (89-90),
 SBx1 33 (Ch. 14, 89-90), SCA 18 (89-90), SCA 52 (89-90), AB 2181 (Ch. 85, 1991),
 ACA 43 (89-90), SB 1772 (89-90), SB 36 (91-92), SB 169 (Ch. 117, 1991), SB 850 (91-92),
 SB 988 (91-92), AB 27 (91-92), SB 1262 (91-92), ABx1 7 (Ch. 13, 2003)
 calendar quarter, AB 137 (Ch. 67, 1973)
 decrease, SB 131 (73-74), AB 3230 (73-74), SB 1343 (93-94), AB 1190 (95-96),
 ACA 31 (95-96), SB 1998 (97-98), AB 2367 (99-00), SB 13 (01-02), AB 1700 (09-10),
 SB 952 (09-10), SB 1376 (11-12)
 delay scheduled increase, SB 1490 (73-74)
 diesel fuel increase, [ABx1 8](#) (15-16), [SBx1 7](#) (15-16)
 extension, AB 161 (93-94), SB 48 (93-94), SCA 1 (Res. 41, 1993), SB 509 (Ch. 73, 1993),
 ACAx1 2 (2011-12), SCAx1 1 (11-12)
 increase, AB 186 (71-72), AB 1000 (71-72), AB 35 (79-80), ACA 36 (79-80), AB 966 (93-94),
 AB 1983 (93-94), SB 1319 (93-94), ABx1 5 (97-98), SCA 3 (99-00), AB 1766 (03-04),
 SB 1537 (03-04), SB 392 (05-06), ABx1 2 (09-10), ABx3 3 (Ch. 18, 2009), SBx1 1 (09-10)
 limitation, ACA 43 (83-84)
 motor vehicle fuel and fuel, AB 3800 (91-92), ACA 55 (91-92)
 trigger, AB 426 (Ch. 156, 2001)
 variable, AB 2596 (79-80)
 Receipt for use tax paid, SB 718 (97-98)
 Records, disclosure of BOE, AB 1611 (Ch. 211, 1985), SB 1909 (97-98),
 SB 110 (Ch. 702, 1997)
 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),
 SB 63 (Ch. 24, 1990), SB 1822 (Ch. 1608, 1990), AB 1865 (91-92), SB 1345 (97-98)
 Economic Equity Districts (Lynwood) - SB 859 (99-00)
 Refund, SB 2568 (87-88)
 \$10 or less, AB 2656 (Ch. 700, 1982)
 Board of Control approval, AB 3069 (Ch. 726, 1994)
 clarification of Section 6902.2, SB 1064 (Ch. 606, 2003)
 double taxation, lessors, SB 1771 (Ch. 1068, 1980)
 erroneous, waiver of credit interest, AB 821 (Ch. 612, 1998)

Refund, continued

illegally levied or collected, SB 1327 (13-14), AB 2510 (13-14), [AB 867](#) (15-16)
 gas tax to consulate officers, SB 765 (71-72)
 gas tax to purchaser, AB 222 (71-72)
 itinerant veteran vendors, AB 919 (13-14)
 repeal of gas tax refunds, SB 125 (71-72)
 senior citizens, AB 36 (81-82)
 single refund claim, installment payments, [AB 1856](#) (Ch. 98, 2016)
 state income tax credit for manufacturing prop., SB 1811 (Ch. 547, 1994)
 state income tax credit for motion pictures, AB 2747 (01-02), AB 777 (05-06), SB 58 (05-06),
 SB 359 (07-08), SB 740 (07-08)
 state income tax credit for small businesses, AB 2502 (05-06)
 unconstitutional fees, SB 1325 (99-00)

Regional government, AB 3 (91-92), SB 907 (91-92)

Registered warrants, Board acceptance, AB 2690 (91-92)

Regulations:

cost estimates made publicly available, SB 942 (09-10)
 digital goods, taxation of, ABx3 22 (07-08), AB 1956 (07-08)
 effective dates, SB 1099 (Ch. 295, 2012)
 emergency, AB 1026 (Ch. 131, 1978)
 Office of Administrative Law, creation of, AB 1111 (Ch. 567, 1979)
 planned regulations submitted to DOF, AB 2529 (09-10)
 publication requirements, SB 1503 (91-92)
 reports to Legislature, revenues, AB 803 (89-90)
 retroactive effect, AB 2145 (83-84)
 review for revision, AB 2945 (87-88), [AB 12](#) (15-16)
 state agencies, small business impact statement, SB 356 (09-10)

Reimbursement, SB 251 (87-88)

bank charges and other reasonable 3rd-party check charges, AB 242 (Ch. 727, 2011),
 AB 1424 (Ch. 455, 2011)
 excess tax, assign right to receive refund of excess tax reimbursement to customer,
 AB 43 (13-14), AB 1412 (13-14), [SB 640](#) (15-16)
 excess tax, no action to recover, AB 2614 (73-74)
 excise tax, AB 2619 (Ch. 708, 1982)
 fees and expenses where staff is unreasonable, AB 821 (Ch. 612, 1998),
 AB 2898 (Ch. 1052, 2000)
 lost vehicle license fee revenues, ACA 45 (97-98), AB 1776 (97-98),
 SB 1723 (97-98), SB 2001 (97-98)

Reimbursement schedules, SB 2612 (89-90)

Repayments of sales tax, veterans, [AB 919](#) (Ch. 643, 2014)

Reinstatement fee increase, AB 1547 (Ch. 545, 2009)

Repeal of, AB 4099 (73-74), ACA 51 (91-92)

Repeal diesel tax for off road use, AJR 83 (Res. Ch. 118, 1987)

Report to Labor Commissioner, contractor convictions, SB 444 (95-96)

Report to Legislature:

bars, receipts of, AB 1159 (99-00)
 digital goods, taxation of, ABx3 22 (07-08), AB 1956 (07-08)
 electronic filing, SB 1641 (Vetoed, 2008)
 expenditures, AB 2106 (03-04), 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)
 graphic artists' reported tax, SB 331 (Ch. 455, 1999)
 jet fuel and related local tax allocation issues, AB 451 (05-06)
 sales tax on services, AB 1963 (Vetoed, 2012)

Reports to the Legislature, continued

Taxation and the New Economy, SB 1933 (Ch. 619, 2000)

Resale certificates:

liability for tax, AB 285 (Ch. 607, 1977)

misuse of, liability for tax, SB 1049 (Ch. 91, 1980)

mobile transportation equipment, AB 1019 (Ch. 1161, 1979)

penalty, SB 1325 (Ch. 512, 1984)

presumption, auto auctions, AB 2618 (Ch. 756, 2012)

prohibition to accept, AB 2491 (93-94)

Research and development contracts, SB 148 (95-96)

Retail sales tax fund, SB 205 (87-88)

Retailers:

Affiliates of out-of-state retailers, AB 178 (09-10), AB 193 (09-10), ABx3 19 (09-10),

ABx3 27 (09-10), SBx3 17 (09-10), AB 153 (11-12), AB 155 (Ch. 313, 2011),

ABx1 28 (Ch. 7, 2011)

deduction for costs, AB 3050 (73-74), SB 1849 (73-74), AB 1692 (05-06)

dot com companies, AB 2412 (99-00), AB 81 (01-02), SB 103 (03-04)

duty to collect use tax, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),

SB 1225 (Ch. 1446, 1985)

excess tax reimbursement, assignment to refund excess tax to customer, AB 1412 (13-14)

expanded definition out-of-state retailers, AB 2c (07-08), AB 1840 (07-08), AB 153 (11-12),

AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)

paving construction contractors, SB 1373 (09-10)

prohibition to absorb tax, SB 72 (Ch. 1211, 1978)

repairing and servicing property in state, SB 103 (03-04)

sales tax imposed on, SB 472 (Ch. 2122, 1978)

Returned merchandise, AB 1052 (81-82), AB 1903 (Ch. 844, 1983)

Returns, AB 189 (83-84)

disclosure of taxpayer's, SB 136 (83-84)

discount for timely filing, AB 1936 (01-02), AB 2802 (03-04), AB 1692 (05-06)

due dates, AB 2786 (Ch. 308, 1986), AB 579 (99-00)

extension due to delayed state budget, SB 1060 (03-04), SB 1881 (Ch. 527, 2004)

reporting basis, annual return with quarterly prepayments, SB 801 (05-06)

Section 6421 retailer, AB 2814 (Ch. 827, 1978)

uniform filing date, AB 1638 (Ch. 929, 1999)

Revenue report by zip code, AB 4024 (Ch. 857, 1987)

Revenue report to Controller, AB 4343 (87-88)

Revenue sharing, local agencies, AB 2204 (89-90)

Revenue transfer, SB 1349 (87-88), AB 118 (Ch. 40, 2011)

Reward program, AB 3665 (Ch. 671, 1992)

Sales and property tax swap, SB 1774 & SCA 22 (03-04), AB 3105 & ACA 30 (03-04)

Sales and property tax swap ("Triple Flip"), ABx1 7 (Ch. 13, 2003)

Sales Tax Enforcement Act, Cannabis, SB 1131 (09-10)

Sales tax holiday, AB 944 (99-00), SB 1320 (99-00), AB 1185 (01-02), AB 1199 (01-02),

AB 548 (05-06), AB 1120 (07-08), [AB 718](#) (13-14), [SB 890](#) (15-16), [SB 1210](#) (15-16)

Sales tax on fuels, ACA 39 (87-88), ACA 40 (87-88), AB 276 (99-00)

Sales tax vs. use tax, SB 110 (Ch. 702, 1997), AB 1243 (97-98)

used vehicles leased, AB 2391 (71-72)

San Joaquin Valley Air Pollution Control District – Joint Strike Fighter Impact Zone,

AB 2585 (Ch. 885, 2004)

School districts, ACA 40 (95-96)

Security, SB 570 (81-82)
 food and drink establishments, SB 740 (73-74)
 held in trust, SB 180 (Ch. 236, 1991)
 interest, AB 2152 (07-08)
 “Seller”: definition, AB 1133 (Ch. 184, 1983)
 Seller’s permits:
 agent registering on seller’s behalf, SB 1559 (03-04), SB 536 (05-06)
 applicants certification, SB 1049 (Ch. 91, 1980)
 city issuance of, AB 990 (Ch. 908, 1999)
 BOE determination period, [AB 737](#) (15-16)
 failure to surrender, SB 1049 (Ch. 91, 1980)
 liquor license prerequisite, SB 322 (05-06)
 misuse of resale certificate, SB 1049 (Ch. 91, 1980)
 penalty, AB 2786 (Ch. 308, 1986)
 place of sale –customer negotiations, SB 1559 (03-04)
 refuse to issue – outstanding debts, AB 1307 (Ch. 734, 2011)
 registration of employers, AB 3071 (Ch. 353, 2004)
 reinstatement, AB 3060 (Ch. 1361, 1986)
 workmen’s compensation coverage, AB 3580 (73-74)
 Services, AB 194 (95-96), SB 400 (03-04), AB 9 (05-06), AB 1963 (11-12), AB 2540 (11-12),
[SB 8](#) (15-16)
 prepaid calling cards, SB 1519 (97-98)
 Settlements, Taxpayers' Bill of Rights, SB 180 (Ch. 236, 1991)
 Settlement authority, AB 3225 (Ch. 708, 1992), AB 102 (Ch. 75, 1993),
 AB 2097 (Ch. 155, 1993), SB 351 (93-94), AB 3308 (Ch. 138, 1994),
 AB 2894 (Ch. 923, 2000), SB 1302 (99-00)
 record retention period, SB 1060 (Ch. 605, 2003)
 Settlement, extension, AB 1823 (Ch. 868, 1993)
 Small business incentives, AB 3293 (81-82), AB 2595 (05-06)
 Smog impact fee, AB 1109 (Ch. 453, 1990), AB 2561 (Ch. 1362, 1990)
 refunds, AB 809 (Ch. 31, 2000), AB 1311 (99-00), AB 1560 (99-00), AB 1702 (99-00),
 AB 1726 (99-00), SB 1325 (99-00)
 repeal, SB 40 (97-98), SB 230 (99-00), AB 1702 (99-00), AB 1726 (99-00),
 SB 215 (Ch. 32, 2000), SB 1325 (99-00)
 wholesale vehicle exemption, SB 201 (97-98)
 Special events, SB 1599 (87-88)
 State contracts, AB 170 (81-82), SB 1064 (Ch. 606, 2003), SB 577 (05-06)
 State designated fairs, funding, [AB 2678](#) (15-16)
 State Transportation Fund, transfers to, SB 283 (Ch. 1130, 1975)
 Statistical districts:
 Antelope Valley, SB 143 (Ch. 679, 2005)
 Community of Hollywood, AB 588 (Ch. 185, 2006)
 San Fernando Valley, AB 2207 (Ch. 181, 2004)
 South Bay Cities and Harbor area, AB 2329 (05-06)
 Wilshire Corridor Traffic Relief Planning District, AB 922 (Vetoed, 2007)
 Statute of limitations:
 amnesty’s 10-year, AB 2114 (03-04), AB 2203 (03-04),_ SB 1100 (Ch. 226, 2004)
 annual taxpayers, AB 878 (Ch. 921, 1977)
 Franchise Tax Board, AB 1006 (11-12)
 tax clearances, AB 878 (Ch. 921, 1977)
 tolling of for financially disabled, AB 1638 (Ch. 929, 1999)
 use tax voluntary reporting, AB 1741 (Ch. 697, 2003), AB 671 (Ch. 308, 2005)

SALES AND USE TAX continued

Streamlined Sales and Use Tax Project, SB 157 (Ch. 702, 2003), SB 1559 (03-04),
SB 536 (05-06)

Successor liability, SB 180 (Ch. 236, 1991), SB 151 (Ch. 768, 1989). AB 698 (13-14)
relief of interest/penalty, SB 1501 (01-02), SB 1502 (01-02)

Surcharge on fireworks, AB 923 (05-06)

Surcharge on occupancy charges, SB 956 (05-06)

Surtax on high-mileage vehicles, AB 2085 (97-98)

Swap meets, AB 170 (81-82), SB 93 (Ch. 1138, 87-88), SB 800 (87-88), SB 103 (Ch. 1109, 1993)
exclusion from reporting requirements, AB 3212 (Ch. 393, 1994)
operator requirements, SB 910 (73-74), SB 1608 (Ch. 902, 1992)
permit information for operators, AB 2014 (01-02)

Tahoe Regional Planning Agency, AB 2547 (89-90)

Tangible personal property, exclusion, SBx2 78 (01-02)

Tax clearances
deposit accepted by Board, AB 2814 (Ch. 827, 1978)
time to issue, AB 878 (Ch. 921, 1977)

Tax information program, SCR 64, (Res. Ch. 75, 1988)

Tax rate adjustments, AB 96 (87-88), AB 672 (87-88), ACA 58/AB 3650 (87-88)

Taxation of lottery tickets, AB 4028 (87-88)

Taxpayer Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), [AB 1222](#) (13-14), [AB 2249](#) (13-14)
[AB 1277](#) (Ch. 789, 2015)

Taxpayers' Bill of Rights, AB 2788 (87-88), AB 2833 (87-88)

Television sets, allocation of revenue, AB 2646 (89-90)

Thoroughbred horses, SB 792 (07-08)

Timber products, SB 557 (03-04), AB 1492 (Ch. 289, 2012)

Tips taken by employers, AB 10 (Ch. 879, 1973)

Tourism development zones, AB 2870 (95-96)

Transfer of state revenues for L.A. riots, SBx1 19 (91-92)

Transfer to Fish and Game Preservation Fund, AB 3108 (73-74)

Transmittals, SBx1 30 (Ch. 37, 1990), AB 1442 (Ch. 972, 1991)

U.S. construction contractors, AB 1284 (85-86), AB 2786 (Ch. 308, 1986),
SB 103 (Ch. 1109, 1993)

Use tax:
90-day rule modified, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
SB 1100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08),
AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)

business property statements, use tax information, AB 911 (05-06), AB 1618 (05-06),
SB 87 (Ch. 180, 2007)

collected on behalf of O/S retailer, SB 1608 (Ch. 902, 1992), ABx3 2 (07-08), AB 1840 (07-08)

collection by cigarette retailers, AB 1029 (05-06)

collection by retailers, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),
SB 1225 (Ch. 1446, 1985), AB 2c (07-08), AB 1840 (07-08), AB 153 (11-12),
AB 155 (Ch. 313, 2011), ABx1 28 (Ch. 7, 2011), SB 234 (11-12), SB 655 (11-12)

continuing education in, AB 911 (05-06)

direct payment permit, SB 1909 (97-98), SB 110 (Ch. 702, 1997)

due date, SB 1060 (Ch. 605, 2003), SB 1881 (Ch. 527, 2004), AB 2270 (Ch. 200, 2012)

exemption, AB 375 (01-02), SB 1060 (03-04)

FTB returns, AB 2758 (Ch. 541, 2014)

interest waiver for DMV error, AB 821 (Ch. 612, 1998)

LLC out-of-state registration, AB 21 (07-08)

Use Tax, continued

look-up table, AB 110 (11-12), SB 86 (Ch. 14, 2011)
 order of payment, FTB returns, AB 2758 (Ch. 541, 2014)
 paid on sales tax transaction, SB 151 (Ch. 768, 1989), SB 110 (Ch. 702, 1997)
 penalty for failure to pay on property depreciated for income tax, AB 911 (05-06)
 prescription medicines, AB 3836 (Ch. 857, 1994)
 purchases from foreign countries, AB 4245 (89-90), SB 2455 (Ch. 1533, 1990)
 registration of consumers, ABx3 33 (07-08), AB 193 (09-10), AB 711 (09-10),
 ABx4 18 (Ch. 16, 2009), AB 2059 (11-12)
 automatic extensions, SB 884 (09-10), SB 1110 (09-10)
 due dates for returns, SB 884 (09-10), SB 1110 (09-10)
 receipt for, SB 718 (97-98)
 relief from, reliance on written advice, SB 104 (Ch. 402, 1991)
 reported to FTB, SB 1009 (Ch. 718, 2003), AB 969 (Vetoed, 2007), AB 1957 (07-08),
 AB 469 (Vetoed, 2009)
 return to accompany business property statements, AB 911 (05-06)
 voluntary reporting of, AB 1741 (Ch. 697, 2003), AB 671 (Ch. 308, 2005),
 AB 3079 (Ch. 307, 2008)

Vehicles:

90 day presumption modified, AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
 SB 1100 (Ch. 226, 2004), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008), SBx3 8 (07-08)
 extension of, AB 1809 (Ch. 49, 2006)
 repair and warranty exclusion, AB 2239 (Ch. 352, 2006), AB 1547 (Ch. 545, 2009)
 application to transfer, SB 438 (71-72)
 auctioned, resale certificate limitation, AB 2618 (Ch. 756, 2012)
 Car Buyers' Bill of Rights, AB 68 (Ch. 128, 2005), AB 2303 (Ch. 567, 2006)
 inspection sites, AB 1785 (Ch. 1322, 1989)
 lessor-retailers, AB 2594 (81-82)
 presumption of sales price, AB 758 (Ch. 87, 1991), AB 1434 (91-92), SB 1164 (91-92)
 private party sales, penalties & taxes, AB 2762 (Ch. 668, 1986)
 remanufacturers are retailers, AB 1673 (Ch. 1286, 1983)
 return of used vehicle, AB 1839 (03-04)
 smog impact fee, AB 1109 (Ch. 453, 1990), AB 2561 (Ch. 1362, 1990)

Vending machine operator as consumer, AB 1853 (87-88)

Vending machine operator required to provide permit to wholesaler, AB 1854 (87-88)

Vessel brokers, liability for tax, SB 718 (Ch. 555, 1995)

Vessels: use tax, AB 755 (Ch. 665, 1982), AB 694 (03-04), AB 2107 (03-04), AB 2114 (03-04),
 SB 100 (Ch. 226, 2004), AB 1809 (Ch. 49, 2006), ABx3 10 (07-08), AB 1452 (Ch. 763, 2008),
 SBx3 8 (07-08)

LLCs, AB 21 (07-08), AB 1547 (Ch. 545, 2009)

Veterans, as consumers, AB 1265 (09-10), SB 809 (Ch. 621, 2009), SB 805 (Ch. 246, 2011)
 claims for repayment, [AB 919](#) (Ch. 643, 2014)

Video tapes, leases and rentals, AB 2348 (81-82), AB 223 (Ch. 323, 1983),
 AB 399 (Ch. 1102, 1983), AB 2220 (83-84)

Waiver of interest and penalties, AB 433 (01-02), AB 2065 (Ch. 488, 2002), SB 1849 (01-02),
[AB 2692](#) (15-16)

Waterborne vessels, local tax, AB 1892 (Ch. 1148, 1985), AB 385 (89-90)

Watercraft, AB 3060 (Ch. 1361, 1986)

Withhold actions:

employer liability, AB 2898 (Ch. 1052, 2000)
 erroneous, AB 30 (91-92), SB 180 (Ch. 236, 1991)
 limitation of amount, SB 103 (71-72)
 notices: financial institutions, AB 2280 (Ch. 562, 1984)

Withhold actions, continued

savings and loans, AB 2450 (Ch. 239, 1980)

Withholding revenue from counties by BOE, AB 181 (Ch. 5, 1977)

Worthless accounts, AB 850 (85-86)

assignees, AB 1229 (97-98)

repeal of, ABx3 1 (07-08), AB 1839 (07-08)

Youth organization as consumer, AB 2822 (87-88)

TRANSACTIONS AND USE TAX

Administration, lead time, AB 3792 (Ch. 532, 1974)

Administrative Costs (See Collection Charges)

Alameda County Transportation Authority, SB 768 (87-88), [AB 210](#) (Ch. 194, 2013)

Alameda County, transportation programs, AB 1086 (Ch. 327, 2011), [AB 210](#) (Ch. 194, 2013),
[AB 1665](#) (Ch. 45, 2016)

Audit conducted by any city or county – AB 2546 (03-04)

Authorization to impose 1/4%, AB 3670 (Ch. 1707, 1990), AB 3322 (Ch. 318, 1990),

AB 30 (91-92), SB 180 (Ch. 236, 1991), SB 1364 (91-92), SB 677 (93-94), SB 1676 (93-94)

Authorization to impose 1/8%, SB 1958 (95-96), AB 686 (Ch. 176, 2011),

AB 1126 (Ch. 739, 2012), AB 2688 (11-12)

Baker Community Tax, SB 794 (01-02)

BART

extension of tax, SB 1834 (73-74), SB 1966 (Ch. 1417, 1974), AB 3785 (Ch. 1204, 1976),
AB 1107 (Ch. 1204, 1977)

withdrawal from, SB 1877 (73-74)

Bay area counties, SB 878 (Ch. 301, 1986)

Board's duty to collect, SB 719 (95-96)

Bicycle tax, [SB 1183](#) (13-14)

Bonds, AB 1734 (91-92)

Breast and Prostate Cancer, AB 2158 (95-96)

Calexico, AB 1498 (91-92)

Changing the method of distributing taxes, SCA 4 (03-04)

Cities:

Alameda, [AB 366](#) (Ch. 502, 2016);

Avalon, SB 1366 (Ch. 1069, 1996); Calexico, AB 1498 (91-92);

Clearlake, AB 902 (Ch. 331, 2002), SB 679 (Ch. 1240, 1994);

Clovis, SB 1424 (Ch. 158, 1998); Coalinga and Huron, SB 402 (03-04);

Davis, AB 7 (Ch. 330, 2002); El Cerrito, AB 1324 (Ch. 795, 2014),

Fort Bragg, AB 902 (Ch. 331, 2002), SB 717 (Ch. 895, 1995)

Fresno, SB 1598 (Ch. 1067, 1992); Lakeport, SB 679 (Ch. 1240, 1994);

Madera, SB 355 (Ch. 409, 1997); North Lake Tahoe, SB 1488 (Ch. 1044, 1998);

Numerous Cities, AB 1412 (03-04); Placerville, SB 781 (Ch. 234, 1998);

Point Arena, AB 902 (Ch. 331, 2002); Redding, SB 1889 (Ch. 119, 2002);

Sacramento, AB 3598, (93-94, Vetoed); Salinas, AB 2061 (Ch. 338, 2002);

Sebastopol, AB 147 (Ch. 264, 2000), SB 1186 Ch. 292, 2001); Soledad, AB 160 (03-04)

Truckee, SB 1105 (Ch. 889, 1995); Ukiah, AB 902 (Ch. 331, 2002);

Visalia, AB 2758 (Ch. 346, 2002); West Sacramento, AB 863 (Ch. 263, 2001);

Willits, AB 902 (Ch. 331, 2002); Woodland, AB 3161 (95-96), AB 1472 (Ch. 712, 1997);

Yucca Valley, AB 1371 (Ch. 110, 1999)

Cities blanket authority, SB 566 (Ch. 709, 2003)

City and county tax for prostate and breast cancer, AB 2158 (96-96)

City of Alameda, [AB 366](#) (Ch. 502, 2016)
 City of Avalon, SB 1366 (Ch. 1069, 1996)
 City of El Cerrito, [AB 1324](#) (Ch. 795, 2014)
 City of West Sacramento, AB 863 (Ch. 263, 2001)
 Clearlake, SB 679 (Ch. 1240, 1994)
 Coachella Valley Mountain Conservancy, SB 154 (89-90)
 Coalinga-Huron Recreation and Park District, SB 402 (03-04)
 Collection charges, AB 267 (91-92), SB 167 (91-92):
 administrative costs, AB 1809 (Ch. 49, 2006), ABx3 46 (09-10), ABx4 12 (Ch. 12, 2009),
 SBx4 12 (09-10)
 Auditor General study, AB 2625 (91-92), AB 102 (Ch. 75, 1993), AB 1026 (93-94),
 SB 351 (93-94)
 preparatory costs, AB 3792 (Ch. 532, 1974)
 rate cap, AB 1331 (95-96), AB 2316 (95-96), AB 836 (97-98), SB 375 (Vetoed, 1997),
 AB 836 Ch. 890, 1998), SB 1302 (Ch. 865, 1999)
 rate study, AB 1366 (91-92), SB 572 (91-92)
 reimbursement, AB 2655 (73-74), SB 292 (Ch. 280, 1997)
 shared cost changes, AB 2847 (95-96)
 Constitutional protection from reducing a rate, SCA 4 (03-04)
 Consultants, AB 866 (Ch. 203, 1991), SB 830 (Ch. 479, 1991)
 Contra Costa, AB 1324 (13-14)
 Contra Costa County, transportation programs, AB 210 (Ch. 194, 2013), [AB 1665](#) (Ch. 45, 2016)
 Counties: economic development, AB 978 (09-10)
 Counties: unincorporated areas, [AB 2119](#) (Ch. 148, 2014)
 County authorization, AB 2329 (85-86), AB 3015 (85-86); AB 427 (Ch.129, 2003);
 AB 1646 (07-08), AB 2119 (Ch. 148, 2014)
 Contra Costa, AB 1324 (13-14)
 Los Angeles, SB 314 (Ch. 785, 2003), [SB 767](#) (Ch. 580, 2015), [AB 338](#) (15-16)
 Marin, AB 532 (Ch. 672, 1977)
 Monterey, AB 2400 (01-02), [SB 705](#) (Ch. 579, 2015)
 Orange, AB 3951 (Ch. 508, 1974)
 Sacramento, AB 89 (87-88), SB 885 (Ch. 948, 1977)
 San Bernardino, AB 4374 (87-88)
 San Diego, AB 2648 (73-74)
 San Diego Justice Facilities, AB 149 (Ch. 51, 1987), AB 2505 (Ch. 1258, 1987)
 San Diego Regional Transportation, SB 1685 (Ch. 83, 2008)
 San Mateo, AB 2901 (73-74), SB 1619, (73-74); AB 970 (05-06), SB 203 (Ch. 682, 2005),
 [SB 705](#) (Ch. 579, 2015)
 Santa Clara, SB 1591 (73-74)
 Santa Cruz, AB 532 (Ch. 672, 1977)
 Solano, AB 4470 (87-88)
 Sonoma, AB 532 (Ch. 672, 1977), SB 33 (13-14)
 Stanislaus SB 1060 (Ch. 605, 2003)
 Unincorporated areas, AB 22119 (Ch. 148, 2014)
 County Police Services Authority, SB 533 (89-90)
 Credit/exemption, AB 2297 (Ch. 1707, 1984), AB 110 (Ch. 216, 1986)
 Davis, AB 7 (Ch. 330, 2002)
 "Districts", defined, AB 1748 (Ch. 342, 2007)
 Drug abuse and crime prevention, AB 3917/ACA 58 (89-90), AB 1930 (Ch. 1024, 1991)
 Education, AB 1637 (91-92), ABx1 17 (Ch. 14, 1991)
 Education finance districts, SB 1430/SCA 18 (07-08)
 Exemption: purchased outside district, AB 3078 (85-86)
 Firearms and munitions, AB 3435 (95-96)

TRANSACTIONS AND USE TAX continued

Fontana, AB 2584 (93-94)
 Fort Bragg, SB 717 (Ch. 895, 1995)
 Fresno and sphere of influence, SB 1598 (Ch. 1067, 1992)
 Fresno County, SB 878 (Ch. 301, 1986), SB 1187 (Ch. 285, 2001)
 Fresno County Transportation Authority, SB 685 (Ch. 474, 2001)
 Fresno Metropolitan Projects Authority, SB 144 (Ch. 343, 2007)
 General provisions, SB 692 (Ch. 1186, 1975)
 Graffiti tax increase, SB 138 (09-10), AB 2677 (09-10)
 Greater Lake Tahoe Trans. Auth., SB 1747 (89-90), AB 284 (91-92)
 Grocery bags, credits, AB 1353 (91-92)
 Health services, AB 1646 (07-08)
 Hoogasian vs. BOE, SB 612 (Ch. 495, 1995), SB 710 (95-96)
 Infrastructure Financing Districts, SB 2821 (87-88)
 Lakeport, SB 679 (Ch. 1240, 1994)
 Libraries, SB 1958 (95-96), SCA 7 (13-14)
 Local general infrastructure, ACA 14 (03-04); SCA 11 (03-04)
 Local government, ACA 14 (03-04); ACA 15 (03-04)
 Local government finance, AB 1997 (91-92)
 Local public safety, ACA 15 (03-04), ACA 16 (05-06), SCA 21 (07-08), SCA 12 (09-10)
 Local Sustainable Communities Investment Authority, SB 1156 (Vetoed, 2012), SB 1 (13-14)
 Local tax authority - Guardino decision, AB 1362 (Vetoed, 1997)
 Local tax in lieu of state rate, SB 1310 (97-98)
 Local tax optional rate in lieu of state rate, SB 1310 (97-98)
 Local tax revenue sharing, ACA 10 (97-98)
 Local transportation authorities, SB 142 (Ch. 786, 1987), SB 179 (87-88);
 AB 427 (Ch. 129, 2003); ACA 7 (03-04); AB 431 (13-14)
 Local transportation tax, SCA 5 (01-02), SCA 4 (13-14), SCA 8 (13-14), [ACA 4](#) (15-16)
 Los Angeles County, AB 3800 (81-82), AB 3736 (Ch. 1490, 1990)
 transportation district, SB 1 (89-90); transportation-related projects, SB 314 (Ch. 785, 2003),
 [SB 767](#) (Ch. 580, 2015), [AB 338](#) (15-16)
 Madera Transactions and Use Tax, SB 355 (Ch. 409, 1997)
 Marijuana tax, SB 1262 (13-14)
 Marin County, AB 730 (Ch. 642, 1981)
 Medical marijuana, AB 2312 (11-12), AB 1894 (13-14), [AB 26](#) (15-16), [AB 34](#) (15-16),
 [SB 643](#) (15-16)
 Mendocino County taxes, SB 576 (Ch. 1323, 1988), SB 144 (Ch. 343, 2007)
 Monterey County, AB 2400 (01-02), [SB 705](#) (Ch. 579, 2015)
 Orange County, AB 3283 (81-82), SB 693 (Ch. 1320, 1983), SB 838, (89-90), SB 1334 (89-90)
 allocation of funds to nontransportation purposes, ABx1 50 (95-96)
 Ordinance:
 change, SB 546 (Ch. 591, 1985)
 unconstitutional, AB 1135 (Ch. 337, 1983)
 Partial county - San Bernardino, AB 4374 (87-88)
 Place of business, AB 313 (Ch. 1424, 1985)
 Placement in escrow account, SB 612 (Ch. 495, 1995)
 Public Health Sales Tax County Authorization, AB 1646 (07-08)
 Qualified Cities, AB 902 (Ch. 331, 2002)
 Qualified special tax, ACA 9 (03-04)
 Rate, authorization to impose 1/8 percent or multiples of 1/8 percent, AB 686 (Ch. 176, 2011)
 AB 1126 (Ch. 739, 2012), AB 2688 (11-12)

TRANSACTIONS AND USE TAX continued

Rate, maximum allowable, AB 1997 (91-92), AB 1930 (Ch. 1024, 1991),
 SB 482 (Ch. 369, 1991), SB 677 (93-94), SCA 3 (98-99); SB 566 (Ch. 709, 2003),
 SB 653 (11-12), [AB 464](#) (Vetoed, 2015)
 Redding, SB 1889 (Ch. 119, 2002)
 Redistribution of district taxes, limitation, AB 1748 (Ch. 342, 2007)
 Refunds for unconstitutional taxes paid, SB 185 (93-94), SB 263 (Ch. 1060, 1993),
 SB 710 (95-96), SCA 38 (95-96)
 Regional transportation agencies, ACA 7 (03-04), AB 431 (13-14)
 Repeal, SB 1376 (11-12)
 Rider decision, affirmation of,
 SB 1845 (91-92), ACA 1, (91-92)
 Sacramento Arts tax, AB 3598 (93-94)
 Sacramento Regional Smart Growth, AB 680 (01-02)
 Salinas, AB 2061 (Ch. 338, 2002)
 San Diego Association of Governments, AB 1553 (85-86)
 San Diego County Regional Justice Facility, AB 3339 (Ch. 43, 1986)
 voter approval, SB 167 (91-92)
 San Diego County Regional Transportation Commission, SB 361 (Ch. 1576, 1985),
 SB 521 (Ch. 297, 2001), SB 1685 (Ch. 83, 2008)
 San Francisco Bay Area Rapid Transit, SB 1125 (87-88), SB 1715 (Ch. 1259, 1987)
 San Francisco County, AB 1519 (Ch. 905, 1993), SB 482 (Ch. 369, 1991),
 AB 2314 (Ch. 990, 1992), AB 2373 (93-94)
 San Joaquin Library Tax, SB 717 (Ch. 895, 1995)
 San Mateo County, SB 482 (Ch. 369, 1991), SB 746 (91-92), AB 3239 (95-96),
 SB 1838 (95-96), AB 970 (05-06), SB 203 (Ch. 682, 2005), [SB 705](#) (Ch. 579, 2015)
 Santa Barbara County Regional Transportation Commission, SB 973 (87-88)
 Santa Clara County, AB 3968 (83-84), SB 2117 (Ch. 446, 1984), SB 183 (Ch. 20, 1985),
 SB 508 (Ch. 1091, 1985), AB 3239 (95-96), SB 1838 (95-96)
 Santa Clara County Transit District, renamed, AB 176 (97-98)
 Santa Clara Traffic Authority revenues, SB 374 (Ch. 791, 1996)
 Santa Clara Valley Transportation Authority, SB 264 (Ch. 430, 2007)
 Sebastopol, AB 147 (Ch. 264, 2000)
 vote requirement, SB 1186 (Ch. 285, 2001)
 Shared Costs, AB 2847 (95-96)
 Solano County, AB 365 (95-96), AB 2951 (95-96)
 Solano County 1/8%, AB 2951 (95-96)
 Soledad, AB 160 (03-04)
 Sonoma County, SB 33 (13-14)
 Sonoma County Open-Space District, AB 3630 (89-90)
 Sonoma County Transportation Authority, SB 33 (13-14)
 South Coast Air Quality Mgmt. District, AB 4374 (87-88)
 Stanislaus County, AB 608 (Ch. 237, 1991), AB 2787 (Ch. 244, 1994)
 Sustainable Communities Investment Authority, SB 1156 (Vetoed, 2012), SB 1 (13-14)
 Tahoe, SB 1307 (Ch. 513, 1984), SB 1308 (Ch. 132, 1984)
 Town of Yucca Valley, AB 1371 (Ch. 110, 1999)
 Transit Action Program, AB 528 (75-76)
 Transportation Agency for Monterey County, [SB 705](#) (Ch. 579, 2015)
 Transportation and other local development, SCA 13 (01-02); SCA 2 (03-04), SCA 4 (13-14),
 SCA 8 (13-14)
 Transportation tax, SCA 5 (01-02), AB 427 (Ch. 129, 2003), ACA 7 (03-04), [ACA 4](#) (15-16)
 Truckee, SB 1105 (Ch. 889, 1995)
 Tuolumne County Traffic Authority, AB 3937 (Ch. 1521, 1986)
 Unconstitutional taxes paid, remedies for, SB 185 (93-94), SB 263 (Ch. 1060, 1993)

Unincorporated county, AB 2119 (Ch. 148, 2014)
 U.S. contractors, AB 1284 (85-86), AB 2786 (Ch. 308, 1986)
 Use tax collection by retailers, AB 1544 (85-86), AJR 17 (Res. Ch. 133, 1985),
 SB 1225 (Ch. 1446, 1985)
 Vallejo Sanitation and Flood Control District, AB 3898 (85-86)
 Vehicles:
 lessor-retailers, AB 2594 (81-82)
 private party sales: penalties & taxes, AB 2762 (Ch. 668, 1986)
 remanufacturers are retailers, AB 1673 (Ch. 1286, 1983)
 Vessels: use tax, AB 755 (Ch. 665, 1982)
 Verdugo Foothills Transit District, AB 4422 (73-74)
 Video tapes: leases and rentals, AB 2348 (81-82), AB 223 (Ch. 323, 1983),
 AB 399 (Ch. 1102, 1983), AB 2220 (83-84)
 Visalia, AB 2758 (Ch. 346, 2002)
 Voter approval:
 education finance districts, SB 1430/SCA18 (07-08)
 elimination of requirement, SB 719 (95-96)
 severability clause, AB 1300 (91-92)
 special taxes, ACA 1 (91-92); SCA 13 (01-02); ACA 7 (03-04); ACA 9 (03-04); ACA 14 (03-04);
 ACA 15 (03-04); SCA 2 (03-04); SCA 11 (03-04), ACA 7 (05-06), ACA 16 (05-06),
 SCA 5 (07-08), SCA 21 (07-08), ACA 9 (09-10), SCA 12 (09-10), [ACA 3](#) (13-14),
 [SCA 4](#) (13-14), [SCA 7](#) (13-14), [SCA 8](#) (13-14), [SCA 9](#) (13-14), [SCA 11](#) (13-14),
 [ACA 4](#) (15-16)
 Waterborne vessels: study, AB 1892 (Ch. 1148, 1985)
 Watercraft, AB 3060 (Ch. 1361, 1986)
 Withhold notices: financial institutions, AB 2280 (Ch. 562, 1984)
 Woodland, up to 1/2%, AB 3161 (95-96), AB 1472 (Ch. 712, 1997)
 Worthless accounts, AB 850 (85-86)

UNDERGROUND STORAGE TANKS

Absentee owner, AB 1351 (11-12)
 Claims, SB 853 (91-92), AB 1699 (Ch. 1033, 1991)
 Collection cost recovery fee, SB 858 (Ch. 721, 2010)
 Disasters, [AB 1559](#) (Ch. 257, 2016)
 Disclosure of information, AB 3629 (Ch. 1223, 1994)
 Electronic filing, AB 1936 (Ch. 459, 2002)
 Electronic funds transfers, AB 2894 (Ch. 256, 2000)
 EPA, verification of BOE information, AB 2224 (09-10)
 Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
 [SB 442](#) (Ch. 253, 2013)
 claim filing deadline; extended, [SB 442](#) (Ch. 253, 2013)
 Exemptions, SB 853 (91-92), AB 1057 (Ch. 627, 1991)
 Fee, SB 539 (87-88), AB 975 (89-90), SB 299 (Ch. 1442, 1989), SB 2004 (Ch. 1366, 1990),
 AB 208 (97-98), AB 1906 (Ch. 774, 2004), AB 1188 (Ch. 649, 2009), [SB 445](#) (Ch. 547, 2014)
 extension, SB 989 (Ch. 812, 1999), SB 1161 (Ch. 616, 2008), [SB 445](#) (Ch. 547, 2014)
 imposition, AB 131 (93-94), SB 108 (93-94), SB 1764 (93-94)
 temporary rate increase, AB 1188 (Ch. 649, 2009), AB 282 (13-14), [SB 445](#) (Ch. 547, 2014)
 Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
 Innocent spouse, AB 1748 (Ch. 342, 2007)

UNDERGROUND STORAGE TANKS continued

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Liens, AB 510 (91-92)
Managed Audit Program authority, [AB 2009](#) (Ch. 105, 2014)
Misdemeanor provisions, AB 1041 (Vetoed, 1997)
Move collection point of fee to the “wholesaler,” AB 403 (95-96)
Owner & operator, SB 853 (91-92), AB 3188 (Ch. 1290, 1992)
Offers in compromise, AB 1458 (Ch. 152, 2002), AB 2047 (Ch. 222, 2008),
SB 1548 (Ch. 285, 2012)
Penalty, relief from, SB 1898 (Ch. 987, 1990)
Qualified absentee owner, AB 1351 (11-12)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Releases from tanks, AB 2303 (93-94)
Settlement, AB 3076 (Ch. 364, 2006)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
[AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Underground storage tank, definition, AB 1465 (Ch. 154, 2001)
Verification of registration, EPA, AB 2224 (09-10)

USE FUEL

A55 exemption, AB 2085 (97-98)
Acceleration, SB 124 (83-84)
Allocation, SB 1531 (Ch. 1085, 1982)
Alternative fuels report, revenue, SB 494 (07-08)
Bio-diesel exemption, AB 2085 (97-98)
Cancellation: Board of Control, AB 2297 (Ch. 1707, 1984)
Change in measurement, CNG & LNG, [AB 1907](#) (Ch. 805, 2014)
Clean Fuel Incentive, AB 1190 (07-08)
Collection cost recovery fee, SB 858 (Ch. 721, 2010)
Common carrier lessees, SB 546 (Ch. 591, 1985)
Disasters, [AB 1559](#) (Ch. 257, 2016)
Electronic filing, AB 1936 (Ch. 459, 2002)
Electronic funds transfers, AB 2894 (Ch. 256, 2000)
Erroneous collection action, reimbursement of charges, AB 2688 (11-12), AB 2225 (11-12),
[SB 442](#) (Ch. 253, 2013)
Ethanol and methanol, SB 654 (Ch. 950, 1981), AB 3257 (87-88):
E85 blending percentage, [AB 1442](#) (15-16), [AB 2127](#) (Vetoed, 2016)
exemption, AB 1825 (93-94), SB 146 (Ch. 875, 1993)
Exemptions:
charitable organization, AB 1849 (Ch. 26, 1978)
charter party carriers, AB 2786 (Ch. 308, 1986)
fire protection districts, AB 531 (85-86)
public transportation services, SB 1662 (Ch. 1500, 1982)
school entities, AB 281 (Ch. 1663, 1984), AB 110 (Ch. 216, 1986)
tour buses, AB 3641 (Ch. 510, 1986)
trucks, SB 1531 (Ch. 1085, 1982)
Experimental fuels, AB 2085 (97-98)
Filing and payment extension, disaster, [AB 1559](#) (Ch. 257, 2016)
Information sharing, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Innocent spouse, AB 1748 (Ch. 342, 2007)

USE FUEL TAX continued

Interest, relief of due to unreasonable error or delay by the Board, AB 1123 (Ch. 251, 2001)
Judgments, authority to offset, SB 718 (Ch. 555, 1995)
Liability successor, AB 3060 (Ch. 1361, 1986)
Liens, AB 510 (91-92):
 transfer of vehicle, SB 2325 (83-84)
Managed Audit Program authority [AB 2009](#) (Ch. 105, 2014)
Mobile transportation equipment,
 fair rental value, defined, SB 2044 (Ch. 1352, 1980)
Notice of withhold, AB 3060, (Ch. 1361, 1986)
Notification of BOE, ceasing to sell fuel, SB 151 (Ch. 768, 1989)
Off-highway vehicles, AB 3839 (Ch. 377, 1974)
Offers in compromise, AB 1458 (Ch. 152, 2002), AB 2047 (Ch. 222, 2008),
 SB 1548 (Ch. 285, 2012)
Paratransit operators, SB 337 (81-82)
Penalty, SB 80 (Ch. 1000, 1983):
 relief from, SB 1898 (Ch. 987, 1990), SB 151 (Ch. 768, 1989)
Permits:
 penalty relief, SB 1325 (Ch. 512, 1984)
 trip, SB 1565 (Ch. 794, 1982), SB 80 (Ch. 1000, 1983)
Prepayments, AB 399 (Ch. 1220, 1983), AB 855 (Ch. 1220, 1985)
Pro-rated annual flat rate fuel permit, AB 1041 (Vetoed, 1997), SB 1102 (Ch. 620, 1997)
Railroad corporations, AB 342 (83-84)
Rate, AB 965 (81-82), ACA 68 (87-88), ACA 69 (87-88), SB 2600 (87-88), AB 14 (89-90),
 AB 471 (Ch. 106, 1989), AB 2050 (89-90), ACA 44 (89-90), SB 339 (89-90),
 SB 2829 (Ch. 627, 89-90), AB 2726 (89-90), SB 868 (91-92), SB 1216 (91-92),
 SB 1256 (93-94), SB 1433 (93-94)
Rate change, CNG & LNG, [AB 1907](#) (Ch. 805, 2014)
Reclassify alcohol fuel as motor vehicle fuel, AB 2788 (09-10)
Refund of overpayment, AB 3076 (Ch. 364, 2006)
Reimbursement, third-party check charges, AB 1126 (01-02), SB 1185 (Ch. 543, 2001)
Reinstatement fee, SB 2612 (89-90)
Repeal, use fuel tax law, SB 1376 (11-12)
Returns, AB 189 (83-84), AB 2786 (Ch. 308, 1986):
 intrastate users with no tax due, SB 1351 (91-92)
Settlement, AB 3076 (Ch. 364, 2006)
Successor liability, SB 1243 (Ch. 74, 1990)USE FUEL TAX continued
Taxable uses of factory-built housing, AB 3720 (Ch. 1108, 1974)
Taxpayers' bill of rights, SB 1661 (Ch. 438, 1992)
Taxpayers' Rights Advocate:
 authorization to return levied funds, SB 718 (Ch. 555, 1995), SB 719 (95-96), [AB 1222](#) (13-14),
 [AB 2249](#) (13-14), [AB 1277](#) (Ch. 789, 2015)
Use of funds, SCA 10 (93-94)
Vehicles using use fuel, transfer by DMV, AB 1653 (85-86)

Legend

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