

STATE BOARD OF EQUALIZATION MEETING

TUESDAY, OCTOBER 18, 2022

K6a LEGISLATIVE, RESEARCH, AND STATISTICS DIVISION REPORT

BOE SPONSORED LEGISLATIVE PROPOSALS

[SB 440](#) Author: Dodd; "State Board of Equalization: Returns and Payments"

Amends RTC sections 32253.5, 32255 and 32256 to provide up to a three-month deadline extension for the alcoholic beverage tax programs during a governor proclaimed state of emergency and provide penalty and interest relief regardless of whether the taxpayer has filed a request for extension or filed a statement under the penalty of perjury.

Date Introduced: 2/16/21 Amended: 8/15/22 Current Status: 9/13/22 – Enacted – Ch. 299, Stats. 2022

[SB 1494](#) Author: Senate Governance & Finance Committee; "Property Taxation: Revenue Allocations"

Includes amendment to RTC section 97.68 Revenue Allocation Shifts for Education to change references from Board of Equalization to California Department of Tax and Fee Administration.

Date Introduced: 3/14/22 Amended: 6/13/22 Current Status: 9/19/22 – Enacted – Ch. 451, Stats. 2022

[SB 1496](#) Author: Senate Governance & Finance Committee; "Taxation: Tax, Fee, and Surcharge Administration"

Includes amendment to RTC section 32471.5 to extend the Alcoholic Beverage Tax offer-in-compromise program for open and active businesses an additional five-years until January 1, 2028.

Date Introduced: 3/16/22 Amended: 8/25/22 Current Status: 9/22/22 – Enacted – Ch. 474, Stats. 2022

PENDING LEGISLATION AFFECTING THE BOARD OF EQUALIZATION

Program	Bill No.	Author	Title	Introduced	Last Amended	Current Location	Status
ABT	SB 518	Laird	Winegrower Returns and Schedules	2/17/21	8/8/22	Enacted	Chapter 702, Statutes 2022
Admin	AB 2135	Irwin	Information Security	2/15/22	4/25/22	Enacted	Chapter 773, Statutes 2022
PT	AB 1206	Bennett	Property Taxation: Affordable Housing	2/19/21	8/16/22	Enacted	Chapter 636, Statutes 2022
PT	AB 1715	Muratsuchi	Space Force	1/26/22	8/23/22	Enacted	Chapter 379, Statutes 2022
PT	AB 1933	Friedman	Property Taxation: Welfare Exemption	2/10/22	6/28/22	Enacted	Chapter 643, Statutes 2022
PT	AB 2651	Petrie-Norris	Property Taxation: Welfare Exemption	2/18/22	5/19/22	Enacted	Chapter 656, Statutes 2022
PT	SB 989	Hertzberg	Property Taxation: Taxable Value Transfers	2/14/22	8/15/22	Enacted	Chapter 712, Statutes of 2022

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K5a LEGISLATIVE, RESEARCH, AND STATISTICS DIVISION REPORT

PENDING LEGISLATION AFFECTING THE BOARD OF EQUALIZATION (CONTINUED)

Program	Bill No.	Author	Title	Introduced	Last Amended	Current Location	Status
PT	SB 1340	Hertzberg	Property Taxation: Active Solar Energy Systems	2/18/22	8/15/22	Enacted	Chapter 425, Statutes 2022