

Memorandum

To: Honorable Antonio Vazquez, Chairman
Honorable Sally J. Lieber, Vice Chair
Honorable Ted Gaines, First District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: August 25, 2023

From: Ted Angelo, Chief
Legislative, Research, and Statistics Division

Subject: **Legislative Summary – August 2023 Board Meeting**

Below is a current listing of proposed legislation that will have an impact on the State Board of Equalization (BOE) or any of its programs. Bill analyses prepared by BOE staff addressing the various administrative, cost, revenue, and policy issues associated with proposed legislation can be found at: <https://www.boe.ca.gov/legislative-research-and-stats/legislation.htm>. BOE bill analyses should not be construed to reflect or suggest the Board's formal position.

BOE Sponsored Legislative Proposals

SB 889 Senate Governance & Finance Committee - Status: Assembly Appropriations Suspense File

Amends section 32387 of the Revenue and Taxation Code to authorize electronic service of levies. Amends sections 32401 & 32440 of the Revenue and Taxation code requiring any determinations or cancellations made by the Board under the Alcoholic Beverage Tax (ABT) program, that are in excess of \$50,000, to be made public for 10 days after the effective date of the determination or cancellation.

SB 890 Senate Governance & Finance Committee - Status: Passed Assembly Appropriations August 23 on consent to Assembly Floor

A technical change regarding the implementation of Proposition 19, that amends sections 62.1, 62.5, and 69.4 of the Revenue and Taxation Code to include references to section 63.2 relating to the intergenerational transfer exclusion and 69.6 relating to the age 55 and older/disabled/disaster base year value transfer.

Proposed Legislative Constitutional Amendments

| Bill Number | Author | Title | Status |
|------------------------|-----------|--|---|
| SCA-4 | Seyarto | Property Taxation: Principal Residence | Failed in Committee; Reconsideration Granted |
| SCA-6 | Archuleta | Property Taxation: Veterans' Exemption | Senate Appropriations Hearing August 28 |
| ACA-11 | Ting | State Tax Agency | Assembly Rev&Tax Committee Hearing Postponed |

Pending Legislation Affecting BOE Tax Programs

| Bill Number | Author | Title | Location |
|--------------------------------|---------------|---|---------------------------------|
| <u>SB82</u> | Seyarto | Disabled Veterans' Exemption | Assembly Floor |
| <u>SB320</u> | Skinner | Possessory Interests Housing Projects | Held in Sen. Gov. & Fin. |
| <u>SB388</u> | Archuleta | Beer Manufacturer Returns & Schedules | Assembly Floor |
| <u>SB419</u> | Roth | Exemption Space Flight | Assembly Appr. Suspense |
| <u>SB520</u> | Seyarto | Homeowners' Exemption | Assembly Appr. Suspense |
| <u>SB588</u> | Allen | Welfare Exemption: Lower Income Households: Cap | Assembly Rev. & Tax/Held |
| <u>SB726</u> | Archuleta | Disabled Veterans' Exemption | Assembly. Rev. & Tax/Held |
| <u>SB734</u> | Rubio | Property Tax: Possessory Interests | Assembly Appr. Suspense |
| <u>AB 84</u> | Ward | Property Taxation: Welfare Exemption | Senate Appr. Suspense |
| <u>AB 430</u> | Bennett | Community Land Trusts: Welfare Exemption: Assessment: Foreclosure Sales | Senate Appr. Suspense |
| <u>AB 556</u> | Gallagher | Taxation: Transfer of Base Year Value, Disaster Relief | Senate Appr. Suspense |
| <u>AB 1066</u> | Patterson | Property Taxation: Exemption: Low-Value Properties | Held in Assembly Appropriations |
| <u>AB 1361</u> | Hoover | Veterans Exemption: Preliminary Application | Senate Floor |
| <u>AB1500</u> | Irwin | Property Taxation: Application of Base Year Value; Disaster Relief | Senate Appr. Suspense |
| <u>AB 1528</u> | Gipson | Housing Authorities | Senate Appr. Suspense |

Pending Legislation Affecting Agency Administration

| Bill Number | Author | Title | Location |
|------------------------------|---------------|---|--------------------------------------|
| <u>SB74</u> | Dodd | State Employment: Social Media Platforms | Assembly Appr. Suspense |
| <u>SB411</u> | Portantino | Open Meetings: Teleconferences | Senate Floor Concurrence |
| <u>SB544</u> | Laird | Bagley-Keene Open Meeting Act: Teleconferencing | Assembly Appropriations |
| <u>AB557</u> | Hart | Open Meetings: Teleconferences | Senate Floor 3 rd Reading |

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

cc: Ms. Deborah Bautista-Zavala
Mr. Gary Gartner
Mr. Cody Petterson
Mr. Matt Cox
Mr. Hasib Emran