

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

Pending Legislation Affecting Agency Administration

Bill Number	Author	Title	Location
SB74	Dodd	State Employment: Social Media Platforms	Assembly Appr. Suspense
SB411	Portantino	Open Meetings: Teleconferences	Senate Floor Concurrence
SB544	Laird	Bagley-Keene Open Meeting Act: Teleconferencing	Assembly Appropriations
AB557	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