

**ASSEMBLY BILL**

**No. 19**

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**Introduced by Assembly Member Briggs**

January 25, 2001

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An act to add and repeal Section 6357.1 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 19, as introduced, Briggs. Sales and use tax exemption: diesel fuel.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. That law provides various exemptions from that tax.

This bill would, until September 1, 2001, additionally exempt from that tax diesel fuel as defined by a specified statute.

Counties and cities are authorized to impose local sales and use taxes in conformity with state sales and use taxes. Exemptions from state sales and use taxes enacted by the Legislature are incorporated by existing law into the local taxes.

This bill would provide that the exemption established by this bill does not apply to local sales or transactions and use taxes, or to certain state tax rates that fund local services.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 6357.1 is added to the Revenue and  
2 Taxation Code, to read:

3 6357.1. (a) Until September 1, 2001, there are exempted  
4 from the taxes imposed by this part, the gross receipts from the sale  
5 in this state of, and the storage, use, or other consumption in this  
6 state of, diesel fuel as defined in Section 60022.

7 (b) The exemption established by this section does not apply  
8 with respect to either of the following:

9 (1) A tax imposed under the Bradley-Burns Uniform Local  
10 Sales and Use Tax Law (Part 1.5 (commencing with Section  
11 7200)) or in accordance with the Transactions and Use Tax Law  
12 (Part 1.6 (commencing with Section 7251)).

13 (2) A tax imposed under Section 6051.2 or 6201.2, or under  
14 Section 35 of Article XIII of the California Constitution.

15 (c) This section shall remain in effect until September 1, 2001,  
16 and as of that date is repealed.

17 SEC. 2. This act provides for a tax levy within the meaning of  
18 Article IV of the Constitution and shall go into immediate effect.

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