

**ASSEMBLY BILL**

**No. 52**

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**Introduced by Assembly Member Reyes**

May 23, 2001

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An act to add Section 6356.4 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 52, as introduced, Reyes. Sales and use taxes: exemption: energy efficient appliances and fluorescent lightbulbs.

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 additionally exempt from that tax appliances and fluorescent lightbulbs that are energy efficient, as defined.

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 into the local taxes.

Section 2230 of the Revenue and Taxation Code provides that the state will reimburse counties and cities for revenue losses caused by the enactment of sales and use tax exemptions.

This bill would provide that, notwithstanding Section 2230 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for sales and use tax revenues lost by them pursuant to this bill.

This bill would take effect immediately as a tax levy.

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

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

- 1 SECTION 1. Section 6356.4 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 6356.4. (a) There are exempted from the taxes imposed by
- 4 this part the gross receipts from the sale in this state of, and the
- 5 storage, use, or other consumption in this state of, energy efficient
- 6 appliances and energy efficient fluorescent lightbulbs.
- 7 (b) For purposes of this section, “energy efficient” means that
- 8 the equipment meets or exceeds the applicable ENERGY STAR
- 9 efficiency requirements developed by the United States
- 10 Environmental Protection Agency and the United States
- 11 Department of Energy.
- 12 SEC. 2. Notwithstanding Section 2230 of the Revenue and
- 13 Taxation Code, no appropriation is made by this act and the state
- 14 shall not reimburse any local agency for any sales and use tax
- 15 revenues lost by it under this act.
- 16 SEC. 3. This act provides for a tax levy within the meaning of
- 17 Article IV of the Constitution and shall go into immediate effect.

