

ASSEMBLY BILL

No. 1936

Introduced by Assembly Member Horton

February 12, 2002

An act to amend Sections 7403.2, 7651, 7652.5, 7652.7, 8752, 30181, 30182, 30183, 30186, 30187, 30188, 32251, 40061, 40063, 41052, 43151, 43152.6, 43152.7, 43152.9, 43152.13, 43152.14, 45151, 46151, 50109, 60107, 60201, 60202, 60204, 60205, 60205.5 of, and to add Sections 8763, 30193, 32263, 40069, 41063, 43173, 45163, 46163, 50112.10, 55040, 60505.5 to, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1936, as introduced, Horton. Taxation: State Board of Equalization: returns.

The State Board of Equalization administers various tax laws including the Sales and Use Tax Law, under which the board is authorized to accept sales and use tax returns by electronic media. That law also requires that returns filed with the board be authenticated in a manner prescribed by the board.

This bill would provide a similar authorization and authentication requirement under the Motor Vehicle Fuel Tax Law, the Use Fuel Tax Law, the Cigarette and Tobacco Products Tax Law, the Alcoholic Beverage Tax Law, the Energy Resources Surcharge Law, the Emergency Telephone Users Surcharge Law, the Hazardous Substances Tax Law, the Integrated Waste Management Fee Law, the Oil Spill Response, Prevention, and Administration Fees Law, the Underground Storage Tank Maintenance Fee Law, the Fee Collection Procedures Law, and the Diesel Fuel Tax Law.

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 7403.2 of the Revenue and Taxation
2 Code is amended to read:
3 7403.2. (a) For the privilege of purchasing motor vehicle fuel
4 exempt from taxes under paragraph (11) of subdivision (a) of
5 Section 7401, each train operator must make a report to the board
6 showing:
7 (1) The name and license number of the supplier from whom
8 it purchased motor vehicle fuel and the number of gallons of motor
9 vehicle fuel purchased that is exempt from the tax.
10 (2) Any other information required by the board.
11 (b) Each train operator shall prepare and file with the board ~~on~~
12 ~~forms prescribed by the board~~ a report *in the form as prescribed*
13 *by the board, which may include, but not be limited to, electronic*
14 *media* showing the information in subdivision (a) during each
15 quarterly reporting period. The report shall be filed with the board
16 on or before the last day of the month following the close of the
17 quarterly period to which it relates. To facilitate the administration
18 of this part, the board may require the filing of these reports for
19 other than quarterly periods. *Reports shall be authenticated in a*
20 *form or pursuant to methods as may be prescribed by the board.*
21 (c) All of the administrative provisions of this part relating to
22 a supplier shall be applicable to a train operator.
23 (d) The board may revoke the train operator's license provided
24 for in Section 7403.1 due to the filing of inaccurate or improper
25 reports.
26 SEC. 2. Section 7651 of the Revenue and Taxation Code is
27 amended to read:
28 7651. Each supplier shall prepare and file with the board ~~on~~
29 ~~forms prescribed by the board~~ a return *in the form as prescribed*
30 *by the board, which may include, but not be limited to, electronic*
31 *media* showing the total number of gallons of motor vehicle fuel
32 removed, sold, or entered within this state during each calendar
33 month, or that monthly period ended during that calendar month
34 as the board may authorize, the amount of tax due for the month
35 covered by the return, and other information as the board deems



necessary for the proper administration of this part. The person shall file the return on or before the last day of the month following the monthly period to which it relates, together with a remittance payable to the Controller for the amount of tax due for that period less whatever amounts may have been paid theretofore for the same period because of returns, prepayment forms, and payments made on a weekly basis. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

SEC. 3. Section 7652.5 of the Revenue and Taxation Code is amended to read:

7652.5. (a) Each terminal operator shall prepare and file with the board ~~on forms prescribed by the board~~ a report *in the form as prescribed by the board, which may include, but not be limited to, electronic media* showing, for the calendar month, or that monthly period ended during the calendar month as the board may authorize, the following:

(1) The name and license number of each person that is a position holder at each terminal it operates;

(2) The amount of motor vehicle fuel received at each terminal it operates;

(3) The identity of each position holder with respect to the rack removals of motor vehicle fuel from each terminal it operates and the volume and dates of the removals;

(4) The amount of motor vehicle fuel stored at each terminal it operates;

(5) The destination (by state) of all motor vehicle fuel removed at a terminal rack of each terminal it operates, to the extent that information has been provided to the terminal operator; and

(6) Any other information required by the board for the proper administration of this part. ~~The~~

The terminal operator shall file the report on or before the last day of the month following the monthly period to which it relates. To facilitate the administration of this part, the board may require the filing of the reports for other than monthly periods. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) Upon written approval of the board, a terminal operator may satisfy the requirements of subdivision (a) above by executing

1 and providing to the board a consent and authorization for the
2 Internal Revenue Service to provide to the board under Section
3 6103 of the Internal Revenue Code, the return filed by the terminal
4 operator under Section 48.4101-2 of Title 26 of the Code of
5 Federal Regulations. The board may, in its sole discretion, rescind
6 its approval and require a terminal operator to file reports as
7 specified in subdivision (a).

8 SEC. 4. Section 7652.7 of the Revenue and Taxation Code is
9 amended to read:

10 7652.7. (a) Each pipeline operator and vessel operator shall
11 prepare and file with the board ~~on forms prescribed by the board~~
12 a report *in the form as prescribed by the board, which may include,*
13 *but not be limited to, electronic media* showing, for the calendar
14 month, or that monthly period ended during the calendar month as
15 the board may authorize, all of the following:

16 (1) The amount of motor vehicle fuel delivered to each terminal
17 or refinery.

18 (2) The location of the terminal or refinery where the motor
19 vehicle fuel was delivered.

20 (3) The date of delivery.

21 (4) Any other information required by the board for the proper
22 administration of this part.

23 The pipeline operator and vessel operator shall file the report on
24 or before the last day of the month following the monthly period
25 to which it relates. To facilitate the administration of this part, the
26 board may require the filing of the reports for other than monthly
27 periods. *Reports shall be authenticated in a form or pursuant to*
28 *methods as may be prescribed by the board.*

29 (b) Upon written approval of the board, a pipeline operator and
30 vessel operator may satisfy the requirements of subdivision (a) by
31 executing and providing to the board a consent and authorization
32 for the Internal Revenue Service to provide to the board under
33 Section 6103 of the Internal Revenue Code, the return filed by the
34 pipeline operator and vessel operator under Section 48.4101-2 of
35 Title 26 of the Code of Federal Regulations. The board may, in its
36 sole discretion, rescind its approval and require a pipeline operator
37 and vessel operator to file reports as specified in subdivision (a).

38 SEC. 5. Section 8752 of the Revenue and Taxation Code is
39 amended to read:

1 8752. (a) Except as provided in subdivision (b), on or before
2 the last day of the calendar month following each quarterly period,
3 every user shall, except as otherwise provided in Section 8608, file
4 ~~on forms prescribed by~~ with the board a return *in the form as*
5 *prescribed by the board, which may include, but not be limited to,*
6 *electronic media* showing the amount of any tax due and any other
7 information as the board may require to carry out the purposes of
8 this part. *Returns shall be authenticated in a form or pursuant to*
9 *methods as may be prescribed by the board.*

10 (b) This section shall not be applicable to any user whose sole
11 use of fuel subject to the tax imposed by this part is for the
12 propulsion of a privately operated passenger automobile, provided
13 that the fuel used in this state, except fuel brought into this state in
14 the fuel tank of the vehicle, is purchased from and delivered into
15 the fuel tank of the vehicle by a vendor holding a permit issued
16 under this part.

17 SEC. 6. Section 8763 is added to the Revenue and Taxation
18 Code, to read:

19 8763. (a) Any return, declaration, statement, or other
20 document required to be made under this part that is filed using
21 electronic media shall be filed and authenticated pursuant to any
22 method or form the board may prescribe.

23 (b) Notwithstanding any other law, any return declaration,
24 statement, or other document otherwise required to be signed that
25 is filed by the taxpayer using electronic media in a form as required
26 by the board shall be deemed to be a signed, valid original
27 document, including upon reproduction to paper form by the
28 board.

29 (c) Electronic media includes, but is not limited to, computer
30 modem, magnetic media, optical disk, facsimile machine, or
31 telephone.

32 SEC. 7. Section 30181 of the Revenue and Taxation Code is
33 amended to read:

34 30181. (a) When any tax imposed upon cigarettes under
35 Article 1 (commencing with Section 30101), Article 2
36 (commencing with Section 30121), and Article 3 (commencing
37 with Section 30131) of Chapter 2 is not paid through the use of
38 stamps or meter impressions, the tax shall be due and payable
39 monthly on or before the 25th day of the month following the
40 calendar month in which a distribution of cigarettes occurs, or in

1 the case of a sale of cigarettes on the facilities of a common carrier
2 for which the tax is imposed pursuant to Section 30104, the tax
3 shall be due and payable monthly on or before the 25th day of the
4 month following the calendar month in which a sale of cigarettes
5 on the facilities of the carrier occurs.

6 (b) Each distributor of tobacco products shall file a return ~~in the~~
7 ~~form prescribed by the board~~ *in the form as prescribed by the*
8 *board, which may include, but not be limited to, electronic media*
9 for each calendar month. The return shall be filed with the board
10 on or before the 25th day of the calendar month following the close
11 of the monthly period for which it relates, together with a
12 remittance payable to the board, of the amount of tax, if any, due
13 under Article 2 (commencing with Section 30121) or Article 3
14 (commencing with Section 30131) of Chapter 2 for that period. To
15 facilitate the administration of this part, the board may require the
16 filing of the returns for longer than monthly periods. *Returns shall*
17 *be authenticated in a form or pursuant to methods as may be*
18 *prescribed by the board.*

19 SEC. 8. Section 30182 of the Revenue and Taxation Code is
20 amended to read:

21 30182. (a) On or before the 25th day of each month, every
22 distributor shall file ~~on forms prescribed by the board~~ a report *in*
23 *the form as prescribed by the board, which may include, but not be*
24 *limited to, electronic media* respecting his or her distributions of
25 cigarettes and purchases of stamps and meter register units during
26 the preceding month and such other information as the board may
27 require to carry out this part. *Reports shall be authenticated in a*
28 *form or pursuant to methods as may be prescribed by the board.*

29 (b) On or before the 25th day of each month, each distributor
30 shall file, on forms prescribed by the board, a return respecting his
31 or her distributions of tobacco products and their wholesale cost
32 during the preceding month, and such other information as the
33 board may require to carry out this part. *Reports shall be*
34 *authenticated in a form or pursuant to methods as may be*
35 *prescribed by the board.*

36 SEC. 9. Section 30183 of the Revenue and Taxation Code is
37 amended to read:

38 30183. (a) On or before the 25th day of each month every
39 distributor required under Section 30108 to collect any tax during
40 the preceding month shall file a report with the board ~~on forms~~

~~prescribed by the board in the form as prescribed by the board,~~
which may include, but not be limited to, electronic media showing
the number of cigarettes with respect to which he or she was
required to collect the tax and such other information as the board
may require to carry out the purposes of this part. *Reports shall be
authenticated in a form or pursuant to methods as may be
prescribed by the board.*

(b) On or before the 25th day of each month, each distributor
required to collect any tax during the preceding month pursuant to
Section 30108 shall file a return, ~~on forms prescribed by the board,~~
*in the form as prescribed by the board, which may include, but not
be limited to, electronic media* which shows the wholesale cost of
tobacco products with respect to which he or she was required to
collect the tax and such other information as the board may require
to carry out this part. *Returns shall be authenticated in a form or
pursuant to methods as may be prescribed by the board.*

SEC. 10. Section 30186 of the Revenue and Taxation Code is
amended to read:

30186. On or before the 25th day of each month the common
carriers and authorized persons specified in Section 30104 shall
file with the board a report of the sales of cigarettes or tobacco
products made by them on the facilities of the carriers in California
in the preceding calendar month in such detail ~~and form~~ as the
board may prescribe *and in the form as prescribed by the board,*
which may include, but not limited to, electronic media, submitting
with the report the amount of the tax due under Section 30104.
*Reports shall be authenticated in a form or pursuant to methods
as may be prescribed by the board.*

SEC. 11. Section 30187 of the Revenue and Taxation Code is
amended to read:

30187. Every consumer or user subject to the tax resulting
from a distribution of cigarettes or tobacco products within the
meaning of subdivision (b) of Section 30008 from whom the tax
has not been collected under Section 30108 shall on or before the
25th day of the month following receipt of cigarettes or tobacco
products file with the board a report of the amount of cigarettes
received by him or her in the preceding calendar month in such
detail ~~and form~~ as the board may prescribe *and in the form as
prescribed by the board, which may include, but not limited to,
electronic media,* submitting with the report the amount of tax due.

1 *Reports shall be authenticated in a form or pursuant to methods*
2 *as may be prescribed by the board.*

3 SEC. 12. Section 30188 of the Revenue and Taxation Code is
4 amended to read:

5 30188. On or before the 25th day of each month, every
6 wholesaler shall file ~~on forms prescribed by the board~~ a report *in*
7 *the form as prescribed by the board, which may include, but not be*
8 *limited to, electronic media* respecting his inventory, purchases,
9 and sales of cigarettes or tobacco products during the preceding
10 month and such other information as the board may require to
11 carry out the purposes of this part. *Returns shall be authenticated*
12 *in a form or pursuant to methods as may be prescribed by the*
13 *board.*

14 SEC. 13. Section 30193 is added to the Revenue and Taxation
15 Code, to read:

16 30193. (a) Any return, report, declaration, statement, or
17 other document required to be made under this part that is filed
18 using electronic media shall be filed and authenticated pursuant to
19 any method or form the board may prescribe.

20 (b) Notwithstanding any other law, any return declaration,
21 statement, or other document otherwise required to be signed that
22 is filed by the taxpayer using electronic media in a form as required
23 by the board shall be deemed to be a signed, valid original
24 document, including upon reproduction to paper form by the
25 board.

26 (c) Electronic media includes, but is not limited to, computer
27 modem, magnetic media, optical disk, facsimile machine, or
28 telephone.

29 SEC. 14. Section 32251 of the Revenue and Taxation Code is
30 amended to read:

31 32251. The tax is a direct obligation of the taxpayer and is due
32 and payable monthly on or before the fifteenth day of each
33 calendar month. Each taxpayer, on or before the fifteenth day of
34 each month, shall make out a tax return for the preceding calendar
35 month, ~~in such form as is prescribed by the board~~ *in the form as*
36 *prescribed by the board, which may include, but not be limited to,*
37 *electronic media*, showing the amount of beer or wine or distilled
38 spirits sold in this State, the amount of tax for the period covered
39 by the return, and such other information as the board deems
40 necessary. The taxpayer shall deliver the return, together with a

1 remittance of the amount of tax due, to the office of the board on
2 or before the fifteenth day of the month. *Returns shall be*
3 *authenticated in a form or pursuant to methods as may be*
4 *prescribed by the board.*

5 SEC. 15. Section 32263 is added to the Revenue and Taxation
6 Code, to read:

7 32263. (a) Any return, declaration, statement, or other
8 document required to be made under this part that is filed using
9 electronic media shall be filed and authenticated pursuant to any
10 method or form the board may prescribe.

11 (b) Notwithstanding any other law, any return declaration,
12 statement, or other document otherwise required to be signed that
13 is filed by the taxpayer using electronic media in a form as required
14 by the board shall be deemed to be a signed, valid original
15 document, including upon reproduction to paper form by the
16 board.

17 (c) Electronic media includes, but is not limited to, computer
18 modem, magnetic media, optical disk, facsimile machine, or
19 telephone.

20 SEC. 16. Section 40061 of the Revenue and Taxation Code is
21 amended to read:

22 40061. On or before the last day of the month following each
23 calendar quarter a return for the preceding quarterly period shall
24 be filed with the board ~~in such form as the board may prescribe in~~
25 ~~the form as prescribed by the board, which may include, but not be~~
26 ~~limited to, electronic media.~~

27 A return shall be filed by every electric utility, and by every
28 person purchasing electrical energy the consumption of which is
29 subject to the surcharge and who has not paid the surcharge billed
30 and required to be collected by an electric utility. The return shall
31 be signed by the person required to file the return or by his duly
32 authorized agent. *Returns shall be authenticated in a form or*
33 *pursuant to methods as may be prescribed by the board.*

34 SEC. 17. Section 40063 of the Revenue and Taxation Code is
35 amended to read:

36 40063. The board may prescribe the contents of returns of
37 consumers subject to the surcharge. It may require the filing of
38 returns by consumers in addition to those required by Section
39 40061 in circumstances where it finds that consumers' liabilities
40 are not being included in the return of an electric utility or it

1 determines that consumer returns are necessary for the efficient
2 administration of this part. Consumers' returns shall cover such
3 periods as the board may prescribe *and shall be in the form as*
4 *prescribed by the board, which may include, but not be limited to,*
5 *electronic media. Returns shall be authenticated in a form or*
6 *pursuant to methods as may be prescribed by the board.*

7 SEC. 18. Section 40069 is added to the Revenue and Taxation
8 Code, to read:

9 40069. (a) Any return, declaration, statement, or other
10 document required to be made under this part that is filed using
11 electronic media shall be filed and authenticated pursuant to any
12 method or form the board may prescribe.

13 (b) Notwithstanding any other law, any return declaration,
14 statement, or other document otherwise required to be signed that
15 is filed by the taxpayer using electronic media in a form as required
16 by the board shall be deemed to be a signed, valid original
17 document, including upon reproduction to paper form by the
18 board.

19 (c) Electronic media includes, but is not limited to, computer
20 modem, magnetic media, optical disk, facsimile machine, or
21 telephone.

22 SEC. 19. Section 41052 of the Revenue and Taxation Code is
23 amended to read:

24 41052. On or before the last day of the second month
25 following each month in which the surcharges were collected, a
26 return for that month shall be filed with the board ~~in such form as~~
27 ~~the board may prescribe~~ *in the form as prescribed by the board,*
28 *which may include, but not be limited to, electronic media. Returns*
29 *shall be authenticated in a form or pursuant to methods as may be*
30 *prescribed by the board.*

31 The service supplier shall include a list of any service users who
32 have refused to pay a cumulative total of three dollars (\$3) or more
33 of the surcharge imposed by this part with each return filing.

34 SEC. 20. Section 41063 is added to the Revenue and Taxation
35 Code, to read:

36 41063. (a) Any return, declaration, statement, or other
37 document required to be made under this part that is filed using
38 electronic media shall be filed and authenticated pursuant to any
39 method or form the board may prescribe.

(b) Notwithstanding any other law, any return declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 21. Section 43151 of the Revenue and Taxation Code is amended to read:

43151. (a) The fee imposed pursuant to Section 25174.1 of the Health and Safety Code which is a tax collected and administered under Section 43051 is due and payable to the board monthly on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. Each taxpayer shall, on or before the last day of the third calendar month following the end of the calendar month for which the fee is due, make out a tax return for the calendar month, ~~in the form prescribed by the board~~ *in the form as prescribed by the board, which may include, but not be limited to, electronic media* in accordance with subdivision (c). The taxpayer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(b) With the approval of the board, a taxpayer who has more than one facility subject to the taxes collected and administered under this chapter, may file a combined tax return covering operations at more than one, or all, of those facilities.

(c) The form required to be submitted by the taxpayer pursuant to this section shall show, for the taxpayer and for each person from whom the taxpayer accepted hazardous waste for disposal, all of the following:

(1) The total amount of hazardous waste subject to the tax and the amount of the tax for the period covered by the return.

(2) The amount of hazardous waste disposed during the tax period that is in each of the fee categories described in Section

1 25174.6 of the Health and Safety Code, and the amount of disposal
2 fees paid for each of those categories.

3 (3) The amount of hazardous waste received for disposal by the
4 taxpayer's facility or facilities that is exempt from the payment of
5 disposal fees pursuant to Section 25174.7 of the Health and Safety
6 Code, including a copy of any written documentation provided for
7 any shipment or shipments of hazardous waste received by a
8 facility.

9 (4) The amount of RCRA hazardous waste which is treated by
10 the taxpayer so that the waste is considered to be non-RCRA
11 hazardous waste for purposes of the disposal fee, pursuant to
12 paragraph (2) of subdivision (b) of Section 25174.6.

13 (d) (1) Each taxpayer shall maintain records documenting all
14 of the following information for each person who has submitted
15 hazardous waste for disposal by the taxpayer during each calendar
16 month and shall make those records available for review and
17 inspection at the request of the board or the department:

18 (A) The tonnage of hazardous waste submitted for disposal.

19 (B) The type of hazardous waste disposed as specified by
20 Section 25174.6 of the Health and Safety Code, including both of
21 the following:

22 (i) Any characterization of the hazardous waste made by the
23 person submitting the hazardous waste for disposal.

24 (ii) Any other documentation which the taxpayer maintains
25 regarding the type of hazardous waste disposed to land.

26 (C) Any representation made by the person submitting the
27 hazardous waste regarding any exemptions that may be applicable
28 to the payment of disposal fees.

29 (D) For any RCRA hazardous waste which is treated by the
30 taxpayer so that the waste is considered to be non-RCRA
31 hazardous waste for purposes of the disposal fee, pursuant to
32 paragraph (2) of subdivision (b) of Section 25174.6, all of the
33 following information:

34 (i) The tonnage and type of hazardous waste.

35 (ii) The method or methods used to treat the hazardous waste.

36 (iii) Operating records documenting the treatment activity.

37 (iv) Representative and statistical waste sampling and analysis
38 data demonstrating that the waste is no longer RCRA hazardous
39 waste at the time of disposal.

(2) If the hazardous wastes submitted for disposal were accompanied by a manifest, the information specified in paragraph (1) shall be maintained by manifest number for each calendar month.

SEC. 22. Section 43152.6 of the Revenue and Taxation Code is amended to read:

43152.6. (a) The fee imposed pursuant to Section 25205.2 of the Health and Safety Code which is collected and administered under Section 43053 of this code is due and payable to the board annually on or before the last day of the second month following the end of the calendar year.

(b) Every operator of a facility subject to the fee imposed pursuant to Section 25205.2 of the Health and Safety Code shall file an annual return ~~on the forms provided by the board~~ *in the form as prescribed by the board, which may include, but not be limited to, electronic media* and pay the proper amount of fee due. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(c) For purposes of subdivision (a), except as provided in subdivision (d), the operator of a facility shall pay the applicable fee based on the type and size of the facility, as specified in Sections 25205.1 and 25205.4 of the Health and Safety Code. The board shall credit the prepayment of the fee made pursuant to Section 43152.12 against the amount due with the annual return.

(d) Notwithstanding subdivision (c), the fee for the 1991 reporting period, which is from July 1, 1991, to December 31, 1991, inclusive, is 50 percent of the fee specified in Section 25205.4 of the Health and Safety Code, based on the type and size of the facility, as specified in Section 25205.4 of the Health and Safety Code.

SEC. 23. Section 43152.7 of the Revenue and Taxation Code is amended to read:

43152.7. (a) The fee imposed pursuant to Section 25205.5 of the Health and Safety Code which is collected and administered under Section 43053 is due and payable on the last day of the second month following the end of the calendar year.

(b) Every generator subject to the fee imposed pursuant to Section 25205.5 of the Health and Safety Code shall, ~~on forms prescribed by the board,~~ *file an annual return in the form as prescribed by the board, which may include, but not be limited to,*

1 *electronic media* and pay the proper amount of fee due. The board
2 shall credit the prepayment made pursuant to Section 43152.15
3 against the amount due with the annual return. *Returns shall be*
4 *authenticated in a form or pursuant to methods as may be*
5 *prescribed by the board.*

6 (c) The fee imposed by Section 25205.5 of the Health and
7 Safety Code shall be offset by any fees paid by the generator for
8 the preceding calendar year for a local hazardous waste
9 management program conducted by a local agency pursuant to a
10 memorandum of understanding with the department. The amount
11 of the credit provided under this subdivision shall not exceed an
12 amount equal to the fees paid to the local agency or the generator
13 fee due under Section 25205.5 of the Health and Safety Code,
14 whichever is less. The credit for local fees paid shall not include
15 fees required under Chapter 6.7 (commencing with Section
16 25280) or Chapter 6.95 (commencing with Section 25500) of
17 Division 20 of the Health and Safety Code.

18 SEC. 24. Section 43152.9 of the Revenue and Taxation Code
19 is amended to read:

20 43152.9. (a) The fee imposed pursuant to Section 25205.6 of
21 the Health and Safety Code, which is collected and administered
22 under Section 43054, is due and payable on the last day of the
23 second month following the end of the calendar year.

24 (b) Every corporation subject to the fee imposed pursuant to
25 Section 25205.6 of the Health and Safety Code shall, ~~on forms~~
26 ~~prescribed by the board~~, file an annual return *in the form as*
27 *prescribed by the board, which may include, but not be limited to,*
28 *electronic media* and pay the proper amount of fee due. *Returns*
29 *shall be authenticated in a form or pursuant to methods as may be*
30 *prescribed by the board.*

31 SEC. 25. Section 43152.13 of the Revenue and Taxation Code
32 is amended to read:

33 43152.13. (a) The fee imposed pursuant to Section 105190 of
34 the Health and Safety Code, which is collected and administered
35 under Section 43056, is due and payable on the last day of the
36 second month following the end of the calendar year.

37 (b) Every employer subject to the fee imposed pursuant to
38 Section 105190 of the Health and Safety Code shall, ~~on forms~~
39 ~~provided by the board~~, *in the form as prescribed by the board,*
40 *which may include, but not be limited to, electronic media* file an

1 annual return and pay the proper amount of fee due. *Returns shall*
 2 *be authenticated in a form or pursuant to methods as may be*
 3 *prescribed by the board.*

4 SEC. 26. Section 43152.14 of the Revenue and Taxation Code
 5 is amended to read:

6 43152.14. The fee imposed pursuant to Section 105310 of the
 7 Health and Safety Code, that is collected and administered under
 8 Section 43057, is due and payable on or before April 1 of each year
 9 for the previous calendar year. *A feepayer shall file a return in the*
 10 *form as prescribed by the board, which may include, but not be*
 11 *limited to, electronic media. Returns shall be authenticated in a*
 12 *form or pursuant to methods as may be prescribed by the board.*

13 SEC. 27. Section 43173 is added to the Revenue and Taxation
 14 Code, to read:

15 43173. (a) Any return, declaration, statement, or other
 16 document required to be made under this part that is filed using
 17 electronic media shall be filed and authenticated pursuant to any
 18 method or form the board may prescribe.

19 (b) Notwithstanding any other law, any return declaration,
 20 statement, or other document otherwise required to be signed that
 21 is filed by the taxpayer using electronic media in a form as required
 22 by the board shall be deemed to be a signed, valid original
 23 document, including upon reproduction to paper form by the
 24 board.

25 (c) Electronic media includes, but is not limited to, computer
 26 modem, magnetic media, optical disk, facsimile machine, or
 27 telephone.

28 SEC. 28. Section 45151 of the Revenue and Taxation Code is
 29 amended to read:

30 45151. (a) The fee imposed pursuant to Section 48000 of the
 31 Public Resources Code is due and payable to the board quarterly
 32 on or before the 25th day of the calendar month following the
 33 quarterly period for which the fee is due. Each fee payer shall
 34 prepare a return ~~in the form as prescribed by the board~~ *in the form*
 35 *as prescribed by the board, which may include, but not be limited*
 36 *to, electronic media*, showing the total amount of solid waste
 37 subject to the fee, the amount of fee for the period covered by the
 38 return, and any other information that the board determines to be
 39 necessary. *Returns shall be authenticated in a form or pursuant to*
 40 *methods as may be prescribed by the board.*

(b) The fee payer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the 25th day of the calendar month following the quarterly period for which the fee is due.

SEC. 29. Section 45163 is added to the Revenue and Taxation Code, to read:

45163. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

SEC. 30. Section 46151 of the Revenue and Taxation Code is amended to read:

46151. (a) The fees collected and administered under Sections 46051 and 46052 are due and payable to the board monthly on or before the 25th day of the calendar month following the monthly period for which the fee is due. Each feepayer, on or before the 25th day of the month following each monthly period, shall make out a return *in the form as prescribed by the board, which may include, but not be limited to, electronic media* for the preceding monthly period, in the form as prescribed by the board, showing the information required to be reported by Sections 8670.40 and 8670.48 of the Government Code and any other information that the board determines to be necessary to carry out this part. *Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.*

(b) The feepayer shall deliver the return, together with a remittance of the amount of fee due, if any, to the office of the board on or before the 25th day of the month following the monthly period for which the fee is due.

(c) In addition to the returns due pursuant to subdivision (a), each feepayer shall provide an annual information return, in the

1 form as prescribed by the board, *which may include, but not be*
2 *limited to, electronic media* showing the information required to
3 be reported by Section 8670.48 of the Government Code and any
4 other information that the board determines to be necessary to
5 carry out this part. The feepayer shall deliver the return containing
6 the required information for the preceding calendar year to the
7 office of the board on or before February 1st of each year. *Returns*
8 *shall be authenticated in a form or pursuant to methods as may be*
9 *prescribed by the board.*

10 SEC. 31. Section 46163 is added to the Revenue and Taxation
11 Code, to read:

12 46163. (a) Any return, declaration, statement, or other
13 document required to be made under this part that is filed using
14 electronic media shall be filed and authenticated pursuant to any
15 method or form the board may prescribe.

16 (b) Notwithstanding any other law, any return declaration,
17 statement, or other document otherwise required to be signed that
18 is filed by the taxpayer using electronic media in a form as required
19 by the board shall be deemed to be a signed, valid original
20 document, including upon reproduction to paper form by the
21 board.

22 (c) Electronic media includes, but is not limited to, computer
23 modem, magnetic media, optical disk, facsimile machine, or
24 telephone.

25 SEC. 32. Section 50109 of the Revenue and Taxation Code is
26 amended to read:

27 50109. The fee collected under Section 50108 is due and
28 payable to the board quarterly on or before the 25th day of the
29 month following the end of each calendar quarter. Each fee payer,
30 on or before the 25th day of the month following the quarterly
31 period for which the fee is due, shall prepare a fee return for the
32 preceding quarterly period, ~~in the form as prescribed by the board,~~
33 *in the form as prescribed by the board, which may include, but not*
34 *be limited to, electronic media* showing the total number of gallons
35 of petroleum placed into underground storage tanks which he or
36 she owns during the period, the amount of the fee for the period
37 covered by the return, and any other information that the board
38 determines to be necessary. The fee payer shall deliver the return,
39 together with a remittance of the amount of the fee due, to the
40 office of the board on or before the 25th day of the month

1 following the quarterly period for which the fee is due. *Returns*
2 *shall be authenticated in a form or pursuant to methods as may be*
3 *prescribed by the board.*

4 SEC. 33. Section 50112.10 is added to the Revenue and
5 Taxation Code, to read:

6 50112.10. (a) Any return, declaration, statement, or other
7 document required to be made under this part that is filed using
8 electronic media shall be filed and authenticated pursuant to any
9 method or form the board may prescribe.

10 (b) Notwithstanding any other law, any return declaration,
11 statement, or other document otherwise required to be signed that
12 is filed by the taxpayer using electronic media in a form as required
13 by the board shall be deemed to be a signed, valid original
14 document, including upon reproduction to paper form by the
15 board.

16 (c) Electronic media includes, but is not limited to, computer
17 modem, magnetic media, optical disk, facsimile machine, or
18 telephone.

19 SEC. 34. Section 55040 is added to the Revenue and Taxation
20 Code, to read:

21 55040. A feepayer shall file a return in the form as prescribed
22 by the board, which may include, but not limited to, electronic
23 media. Returns shall be authenticated in a form or pursuant to
24 methods as may be prescribed by the board.

25 SEC. 35. Section 60107 of the Revenue and Taxation Code is
26 amended to read:

27 60107. (a) For the privilege of purchasing diesel fuel exempt
28 from taxes under paragraph (7) of subdivision (a) of Section
29 60100, each train operator must make a report to the board
30 showing:

31 (1) The name and permit number of the supplier from whom it
32 purchased undyed diesel fuel and the number of gallons of undyed
33 diesel fuel purchased that is exempt from the tax.

34 (2) Any other information required by the board.

35 (b) Each train operator shall prepare and file with the board ~~on~~
36 ~~forms prescribed by the board~~ a report *in the form as prescribed*
37 *by the board, which may include, but not be limited to, electronic*
38 *media* showing the information in subdivision (a) during each
39 quarterly reporting period. The report shall be filed with the board
40 on or before the last day of the calendar month following the close

1 of the quarterly period to which it relates. To facilitate the
2 administration of this part, the board may require the filing of these
3 reports for other than quarterly periods. *Returns shall be*
4 *authenticated in a form or pursuant to methods as may be*
5 *prescribed by the board.*

6 (c) The board may revoke the train operator's permit provided
7 for in Section 60106.1 due to the filing of inaccurate or improper
8 reports.

9 (d) All of the administrative provisions of this part relating to
10 a supplier shall be applicable to a train operator.

11 SEC. 36. Section 60201 of the Revenue and Taxation Code is
12 amended to read:

13 60201. Each supplier shall prepare and file with the board ~~on~~
14 ~~forms prescribed by the board~~ a return *in the form as prescribed*
15 *by the board, which may include, but not be limited to, electronic*
16 *media* showing the total number of gallons of diesel fuel removed,
17 entered, or sold by him or her within this state during each calendar
18 month, or the monthly period ended during that calendar month as
19 the board may authorize, the amount of tax due for the month
20 covered by the return, and any other information as the board
21 deems necessary for the proper administration of this part. The
22 person shall file the return on or before the last day of the calendar
23 month following the monthly period to which it relates, together
24 with a remittance payable to the board for the amount of tax due
25 for that period, less whatever amounts may have been paid
26 theretofore for the same period because of weekly returns. To
27 facilitate the administration of this part, the board may require the
28 filing of the returns for other than monthly periods. *Returns shall*
29 *be authenticated in a form or pursuant to methods as may be*
30 *prescribed by the board.*

31 SEC. 37. Section 60202 of the Revenue and Taxation Code is
32 amended to read:

33 60202. (a) Each interstate user shall prepare and file with the
34 board ~~on forms prescribed by the board~~ a return *in the form as*
35 *prescribed by the board, which may include, but not be limited to,*
36 *electronic media* showing the amount of diesel fuel used during the
37 quarterly reporting period by the interstate user in this state, the
38 amount of any tax due, and any other information as the board may
39 require for the administration of this part. The return shall be filed
40 with the board on or before the last day of the calendar month

1 following the close of the quarterly period to which it relates,
2 together with a remittance payable to the board of the amount of
3 tax due. To facilitate the administration of this part, the board may
4 require the filing of returns for other than quarterly periods.
5 *Returns shall be authenticated in a form or pursuant to methods*
6 *as may be prescribed by the board.*

7 (b) An interstate user subject to the tax imposed by Section
8 60115 shall be allowed a credit against the amount of tax due on
9 his or her return for an amount equal to the tax imposed by Section
10 60115 on diesel fuel purchased in this state in that same return
11 period for use in the operation of a qualified motor vehicle. No
12 credit shall be allowed unless the tax imposed by Section 60050
13 and the taxes imposed by Part 1 (commencing with Section 6001)
14 and Part 1.5 (commencing with Section 7200) of Division 2 of the
15 Revenue and Taxation Code and Section 35 of Article XIII of the
16 California Constitution have been paid upon the purchase of the
17 diesel fuel by the interstate user to a diesel vendor in this state.
18 When the amount of the credit for any return period exceeds the
19 amount of tax due for the return period, the excess shall be allowed
20 as a credit against the amount of tax due for succeeding reporting
21 periods or shall be refunded.

22 (c) Credits and refunds allowed pursuant to subdivision (b)
23 shall be charged against the Motor Vehicle Fuel Account to the
24 extent the total amount of credits and refunds allowed to all
25 taxpayers for the fiscal year does not exceed the combined
26 amounts due under subdivisions (a) and (b) of Section 60115. To
27 the extent the total amount of credits and refunds allowed to all
28 taxpayers for the fiscal year pursuant to subdivision (b) exceeds
29 the combined amounts due under subdivisions (a) and (b) of
30 Section 60115, the credits and refunds shall be charged against the
31 Motor Vehicle Fuel Account as to the amount of the credits and
32 refunds established under subdivision (a) of Section 60115 and
33 shall be charged against the Retail Sales Tax Fund as to the amount
34 of the credits and refunds established under subdivision (b) of
35 Section 60115.

36 SEC. 38. Section 60204 of the Revenue and Taxation Code is
37 amended to read:

38 60204. ~~Each terminal operator shall file with the board a copy~~
39 ~~of any return required to be filed with the Internal Revenue Service~~
40 ~~pursuant to Section 48.4101-4T of Title 26 of the Code of Federal~~

~~Regulations. The copy of the return shall be filed no later than 10 days after the original filing of the federal return.~~ (a) Each terminal operator shall prepare and file with the board a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing, for the calendar month, or that monthly period ended during the calendar month as the board may authorize, the following:

(1) The name and license number of each person that is a position holder at each terminal it operates.

(2) The amount of diesel fuel received at each terminal it operates.

(3) The identity of each position holder with respect to the rack removals of diesel fuel from each terminal it operates and the volume and dates of the removals.

(4) The amount of diesel fuel stored at each terminal it operates.

(5) The destination (by state) of all diesel fuel removed at a terminal rack of each terminal it operates, to the extent that information has been provided to the terminal operator.

(6) Any other information required by the board for the proper administration of this part.

The terminal operator shall file the report on or before the last day of the month following the monthly period to which it relates. To facilitate the administration of this part, the board may require the filing of the reports for other than monthly periods. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) Upon written approval of the board, a terminal operator may satisfy the requirements of subdivision (a) above by executing and providing to the board a consent and authorization for the Internal Revenue Service to provide to the board under Section 6103 of the Internal Revenue Code, the return filed by the terminal operator under Section 48.4101-2 of Title 26 of the Code of Federal Regulations. The board may, in its sole discretion, rescind its approval and require a terminal operator to file reports as specified in subdivision (a).

SEC. 39. Section 60205 of the Revenue and Taxation Code is amended to read:

60205. Each exempt bus operator shall prepare and file with the board on forms prescribed by the board a return in the form as

1 *prescribed by the board, which may include, but not be limited to,*
2 *electronic media* showing the total number of gallons of diesel fuel
3 used in the exempt bus operation by him or her within this state
4 during each calendar month, or the monthly period ended during
5 that calendar month as the board may authorize, the amount of tax
6 pursuant to Section 60502.2 due for the month covered by the
7 return, and any other information as the board deems necessary for
8 the proper administration of this part. The person shall file the
9 return on or before the last day of the calendar month following the
10 monthly period to which it relates, together with a remittance
11 payable to the board for the amount of tax due for that period. To
12 facilitate the administration of this part, the board may require the
13 filing of the returns for other than monthly periods. *Returns shall*
14 *be authenticated in a form or pursuant to methods as may be*
15 *prescribed by the board.*

16 SEC. 40. Section 60205.5 of the Revenue and Taxation Code
17 is amended to read:

18 60205.5. (a) Each government entity shall prepare and file
19 with the board ~~on forms prescribed by the board~~ a return *in the form*
20 *as prescribed by the board, which may include, but not be limited*
21 *to, electronic media* showing the total number of gallons of dyed
22 diesel fuel and undyed diesel fuel used in a diesel-powered
23 highway vehicle during each calendar month, or the monthly
24 period ending during the calendar month covered by the return,
25 and any other information as the board deems necessary for the
26 proper administration of this part. The person shall file the return
27 on or before the last day of the calendar month following the
28 monthly period to which it relates, together with a remittance
29 payable to the board for the amount of tax due for that period. To
30 facilitate the administration of this part, the board may require the
31 filing of the returns for other than monthly periods. *Returns shall*
32 *be authenticated in a form or pursuant to methods as may be*
33 *prescribed by the board.*

34 (b) A government entity that has paid diesel fuel tax to a retail
35 vendor that sold the diesel fuel to the government entity shall be
36 allowed a credit on its tax return for the tax paid to the retail vendor.

37 SEC. 41. Section 60505.5 is added to the Revenue and
38 Taxation Code, to read:

39 60505.5. The claim for refund forms prescribed in
40 subdivision (c) of Section 60501 and subdivision (d) of Section

- 1 60502 may include, but not limited to, electronic media. The claim
- 2 for refund forms shall be authenticated in a form or pursuant to
- 3 methods as may be prescribed by the board.

O

