

AMENDED IN ASSEMBLY MAY 7, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1980**

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**Introduced by Assembly Member ~~Bogh~~ Members *Bogh and Rod Pacheco***  
**(Coauthors: Assembly Members *Cox, Dickerson, Havice, and La Suer*)**

February 14, 2002

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An act to add Section 6366.7 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1980, as amended, Bogh. Sales and use taxes exemption: law enforcement officers: service or duty pistols.

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, *under specified conditions*, exempt from those taxes the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, ~~pistols~~ *handguns, as defined*, that are *purchased by, and used in the line of duty* by, law enforcement officers ~~in the performance of their duties, 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, but its operative date would depend on its effective date.

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 6366.7 is added to the Revenue and  
2 Taxation Code, to read:

3 6366.7. (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, ~~pistols that are~~  
6 ~~used by law enforcement officers in the performance of their~~  
7 ~~duties; handguns, as defined in Section 12001 of the Penal Code,~~  
8 *that are purchased by, and used in the line of duty by, law*  
9 *enforcement officers, as defined in Sections 830.1 and 830.55 of*  
10 *the Penal Code, and are authorized by the officer's employer.*

11 (b) *The exemption shall be limited to the purchase of one*  
12 *handgun every other calendar year by an officer.*

13 (c) *In order to qualify for the tax exemption, at the time of the*  
14 *purchase the officer shall show applicable identification and a*  
15 *letter from his or her employer listing the weapons authorized for*  
16 *use, and a statement that the officer is qualified for a tax-exempt*  
17 *purchase of a handgun from the list.*

18 SEC. 2. Notwithstanding Section 2230 of the Revenue and  
19 Taxation Code, no appropriation is made by this act and the state  
20 shall not reimburse any local agency for any sales and use tax  
21 revenues lost by it under this act.

22 SEC. 3. This act provides for a tax levy within the meaning of  
23 Article IV of the Constitution and shall go into immediate effect.

24 However, the provisions of this act shall become operative on the



- 1 first day of the first calendar quarter commencing more than 90
- 2 days after the effective date of this act.

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