

AMENDED IN ASSEMBLY APRIL 16, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

ASSEMBLY BILL

No. 2636

Introduced by Assembly Member Leonard

February 22, 2002

An act to add Section 6361.4 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 2636, as amended, Leonard. Sales and use taxes exemptions: public schools.

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, and provides various exemptions from that tax. Existing law authorizes cities, counties, and cities and counties to impose local sales and use taxes or transactions and use taxes, and provides that exemptions from state sales and use tax are incorporated into those local taxes.

This bill would exempt from state sales and use tax the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, any ~~items~~ *instructional materials, as defined*, purchased by a qualifying school entity, as defined. The bill would specify that this exemption does not apply to local sales or transactions and use taxes. The bill also would provide that this exemption does not apply to specified additions to the state sales and use tax for local public safety and local revenue purposes.

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: no.

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

1 SECTION 1. Section 6361.4 is added to the Revenue and
2 Taxation Code, to read:
3 6361.4. (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, any ~~items~~
6 ~~purchased by a qualifying school entity. For purposes of this~~
7 ~~section, “qualifying school entity” means any public school,~~
8 ~~public school district, or county office of education, including any~~
9 ~~charter school, serving kindergarten and grades 1 to 12, inclusive,~~
10 ~~or any part thereof.~~
11 ~~(b) instructional materials purchased by a qualifying school~~
12 ~~entity.~~
13 (b) For purposes of this section:
14 (1) “Instructional materials” means instructional materials
15 that meet all of the requirements set forth in Section 60451 of the
16 Education Code, as that section read on January 1, 2002.
17 (2) “Qualifying school entity” means any public school, public
18 school district, or county office of education, including any charter
19 school, serving kindergarten and grades 1 to 12, inclusive, or any
20 part thereof.
21 (c) (1) Notwithstanding any provision of the Bradley-Burns
22 Uniform Local Sales and Use Tax Law (Part 1.5 (commencing
23 with Section 7200)) or the Transactions and Use Tax Law (Part 1.6
24 (commencing with Section 7251)), the exemption established by
25 this section does not apply to any tax levied by a county, city, or
26 district pursuant to, or in accordance with, either of these laws.
27 (2) The exemption established by this section does not apply
28 with respect to any tax levied pursuant to Sections 6051.2 and
29 6201.2, or pursuant to Section 35 of Article XIII of the California
30 Constitution.
31 SEC. 2. This act provides for a tax levy within the meaning of
32 Article IV of the Constitution and shall go into immediate effect.
33 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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