

**Introduced by Senator Bowen**

February 19, 2004

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An act to amend Section 6027 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1559, as introduced, Bowen. Streamlined sales and use tax agreement.

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. Existing law directs the board, as defined, to represent this state in all meetings with certain other states regarding the development of a multistate, voluntary, streamlined system for sales and use tax collection and administration, including voting on behalf of this state in all matters relating to the adoption of a multistate sales and use tax agreement. Existing law requires the board to report quarterly to the Assembly and Senate Revenue and Taxation Committees on the progress in negotiating the agreement, and to recommend to the committees the state statutes required to be added, amended, or otherwise modified for purposes of complying with the agreement.

This bill would eliminate the reporting requirement imposed on the board and its obligation to advise the committees regarding amendments to state statutes.

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 6027 of the Revenue and Taxation Code  
2 is amended to read:

3 6027. (a) There is created in state government a Board of  
4 Governance consisting of two Members of the Senate chosen by  
5 the Senate Committee on Rules, one of whom shall belong to the  
6 majority party and one of whom shall belong to the minority party,  
7 two Members of the Assembly chosen by the Speaker of the  
8 Assembly, one of whom shall belong to the majority party and one  
9 of whom shall belong to the minority party, one member of the  
10 State Board of Equalization, one member of the Franchise Tax  
11 Board, and one member of the Governor’s Department of Finance.

12 (b) The board may represent this state in all meetings, limited  
13 only to those states that are also authorized by statute to enter into  
14 the agreement. The board shall vote on behalf of this state and shall  
15 represent the position of this state in all matters relating to the  
16 adoption of or amendments to the agreement.

17 ~~(c) The board shall report quarterly to the Assembly and Senate~~  
18 ~~Revenue and Taxation Committees on the board’s progress in~~  
19 ~~negotiating the agreement and shall recommend to the committees~~  
20 ~~the state statutes required to be added, amended, or otherwise~~  
21 ~~modified for purposes of substantially complying with the~~  
22 ~~agreement.~~

