

AMENDED IN SENATE APRIL 12, 2010

**SENATE BILL**

**No. 888**

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**Introduced by Senator Yee**

January 20, 2010

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~~An act to amend Section 23501 of the Revenue and Taxation Code, relating to taxation.~~ *An act to amend Sections 111222 and 111223 of, to amend the heading of Article 14 (commencing with Section 111222) of Chapter 5 of Part 5 of Division 104 of, and to add Section 114429.5 to, the Health and Safety Code, relating to food safety.*

LEGISLATIVE COUNSEL'S DIGEST

SB 888, as amended, Yee. ~~Corporation income tax.~~ *Food safety: Asian rice based noodles.*

*Existing law, the Sherman Food, Drug, and Cosmetic Law, contains various provisions regarding the packaging, labeling, and advertising of food, drugs, and cosmetics. A violation of any of these provisions is punishable as a misdemeanor.*

*This bill would require all manufacturers of Asian rice based noodles to place labels on the Asian rice based noodles that indicate the date of manufacture and to include a warning that the Asian rice based noodles must be consumed within 8 hours of manufacture.*

*Existing law, the California Retail Food Code, establishes uniform health and sanitation standards for retail food facilities, as defined. The law requires the State Department of Public Health to adopt regulations to implement and administer those provisions, and delegates primary enforcement duties to local health agencies. A violation of any of these provisions is punishable as a misdemeanor.*

*This bill would permit the sale of Asian rice based noodles, as defined, that have been at room temperature for no more than 8 hours and would*

*prohibit the sale of Asian rice based noodles unless they are labeled according to the requirements of this bill.*

*The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.*

*This bill would provide that no reimbursement is required by this act for a specified reason.*

~~The Corporation Tax Law imposes a corporation income tax at a rate of 8.84% upon a corporation’s net income, as specified.~~

~~This bill would make a technical, nonsubstantive change to those provisions.~~

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

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

1     SECTION 1. *The heading of Article 14 (commencing with*  
2 *Section 111222) of Chapter 5 of Part 5 of Division 104 of the*  
3 *Health and Safety Code is amended to read:*

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5             Article 14. *Asian Rice Noodles and Korean Rice Cakes*

6  
7     SEC. 2. *Section 111222 of the Health and Safety Code is*  
8 *amended to read:*

9     111222. *For purposes of this article, a “Korean the following*  
10 *definitions shall apply:*

11     (a) *“Asian rice based noodle” is defined as a confection that*  
12 *contains rice powder, water, wheat starch, and vegetable cooking*  
13 *oil. The ingredient shall not include any animal fats or any other*  
14 *products derived from animals. An Asian rice based noodle is*  
15 *prepared by using a traditional method that includes cooking by*  
16 *steaming at not less than 130 degrees Fahrenheit, for not less than*  
17 *four minutes.*

18     (b) *“Korean rice cake” is defined as a confection that contains*  
19 *rice powder, salt, sugar, various edible seeds, oil, dried beans, nuts,*  
20 *dried fruits, and dried pumpkin. The ingredients may not include*  
21 *any animal fats or any other products derived from animals. A*  
22 *Korean rice cake is prepared by using a traditional Korean method*  
23 *that includes cooking by steaming at not less than 275 degrees*

1 Fahrenheit, for not less than five minutes, nor more than 15  
2 minutes.

3 *SEC. 3. Section 111223 of the Health and Safety Code is*  
4 *amended to read:*

5 111223. ~~AH~~(a) *All manufacturers of Asian rice based noodles*  
6 *shall place a label on the packaging of Asian rice based noodles*  
7 *that indicates the date and time of manufacture and includes a*  
8 *statement that the Asian rice based noodles must be consumed*  
9 *within eight hours of manufacture.*

10 (b) *All manufacturers of Korean rice cakes shall place a label*  
11 *issued by the Korean Rice Cake Association Corporation on the*  
12 *Korean rice cake that indicates the date of manufacture. The Korean*  
13 *rice cakes label shall include a statement that the rice cake must*  
14 *be consumed within one day of manufacture.*

15 *SEC. 4. Section 114429.5 is added to the Health and Safety*  
16 *Code, to read:*

17 114429.5. (a) *Notwithstanding Sections 113996 and 114343*  
18 *and if permitted by federal law, a food facility may sell Asian rice*  
19 *based noodles that have been at room temperature for no more*  
20 *than eight hours.*

21 (b) *At the end of the operating day, Asian rice based noodles*  
22 *that have been at room temperature for no more than eight hours*  
23 *shall be destroyed in a manner approved by the enforcement*  
24 *agency.*

25 (c) *For purposes of this section, an “Asian rice based noodle”*  
26 *is defined as a confection that contains rice powder, water, wheat*  
27 *starch, and vegetable cooking oil. The ingredients shall not include*  
28 *any animal fats or any other products derived from animals. An*  
29 *Asian rice based noodle is prepared by using a traditional method*  
30 *that includes cooking by steaming at not less than 130 degrees*  
31 *Fahrenheit, for not less than four minutes.*

32 (d) *All manufacturers of Asian rice based noodles shall place*  
33 *a label on the Asian rice based noodle as prescribed by Section*  
34 *111223.*

35 *SEC. 5. No reimbursement is required by this act pursuant to*  
36 *Section 6 of Article XIII B of the California Constitution because*  
37 *the only costs that may be incurred by a local agency or school*  
38 *district will be incurred because this act creates a new crime or*  
39 *infraction, eliminates a crime or infraction, or changes the penalty*  
40 *for a crime or infraction, within the meaning of Section 17556 of*

1 *the Government Code, or changes the definition of a crime within*  
2 *the meaning of Section 6 of Article XIII B of the California*  
3 *Constitution.*

4 SECTION 1. ~~Section 23501 of the Revenue and Taxation Code~~  
5 ~~is amended to read:~~

6 ~~23501. (a) There shall be imposed upon each corporation,~~  
7 ~~other than a bank, for each taxable year, a tax at the rate of 7.6~~  
8 ~~percent upon its net income derived from sources within this state~~  
9 ~~on or after January 1, 1937, other than income for any period for~~  
10 ~~which the corporation is subject to taxation under Chapter 2~~  
11 ~~(commencing with Section 23101), according to or measured by~~  
12 ~~its net income.~~

13 ~~(b) For calendar or fiscal years ending after June 30, 1973, the~~  
14 ~~rate of tax shall be 9 percent instead of 7.6 percent as provided by~~  
15 ~~subdivision (a).~~

16 ~~(c) For calendar or fiscal years ending after December 31, 1979,~~  
17 ~~the rate of tax shall be the rate specified for those years by Section~~  
18 ~~23151.~~