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Introduced by Senator Walters

February 2, 2010

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An act to amend Section 6093 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 935, as introduced, Walters. Sale and use tax.

The Sales and Use Tax Law presumes that all gross receipts are subject to tax until the contrary is established. This law relieves a seller from liability for sales tax if the seller in good faith takes a resale certificate from a purchaser holding a seller's permit, and the resale certificate is signed and completed as specified.

This bill would make nonsubstantive, technical changes to this provision.

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

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

- 1 SECTION 1. Section 6093 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6093. The certificate shall be signed by and bear the name and
- 4 address of the purchaser, ~~shall~~ indicate the number of the permit
- 5 issued to the purchaser, and ~~shall~~ indicate the general character of
- 6 the tangible personal property sold by the purchaser in the regular
- 7 course of business. The certificate shall be substantially in such
- 8 form as the board may prescribe.

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