

ASSEMBLY BILL

No. 590

Introduced by Assembly Member Cedillo

February 16, 2011

An act to amend Section 6009.1 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 590, as introduced, Cedillo. Sales and use taxes.

The Sales and Use Tax Law excludes from the definition of “storage” and “use” specified actions done with respect to tangible personal property for the purpose of transporting that property outside the state for use solely outside the state.

This bill would make a technical, nonsubstantive change 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 6009.1 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 6009.1. “Storage” and “use” do not include the keeping,
- 4 retaining, or exercising any right or power over tangible personal
- 5 property for the purpose of subsequently transporting it outside
- 6 the state for use thereafter solely outside the state, or for the
- 7 purpose of being processed, fabricated, or manufactured into,
- 8 attached to or incorporated into, other tangible personal property

- 1 to be transported outside the state and thereafter used solely outside
- 2 the state.

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