

ASSEMBLY BILL

No. 832

Introduced by Assembly Member Ammiano

February 17, 2011

An act to amend Section 995 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 832, as introduced, Ammiano. Property taxation: storage media for computer programs.

Existing law requires storage media for computer programs to be valued on the 1972 lien date and thereafter as if there were no computer program on the media except basic operational programs, and otherwise prohibits the valuation of computer programs for the purpose of property taxation.

This bill would make technical, nonsubstantive 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 995 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 995. Storage media for computer programs shall be valued on
- 4 the 1972 lien date and thereafter as if there were no computer
- 5 program on—~~such~~ *the* media except basic operational programs.
- 6 Otherwise, computer programs shall not be valued for purpose of
- 7 property taxation.

1 As used in this section, storage media for computer programs
2 may take the form of, but are not limited to, punched cards, tapes,
3 discs or drums on which computer programs may be embodied or
4 stored.

5 As used in this section, a computer program may be, but is not
6 limited to, a set of written instructions, magnetic imprints, required
7 documentation or other process designed to enable the user to
8 communicate with or operate a computer or other machinery.