

AMENDED IN SENATE AUGUST 13, 2012

AMENDED IN SENATE JUNE 18, 2012

AMENDED IN ASSEMBLY APRIL 26, 2012

AMENDED IN ASSEMBLY APRIL 16, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1786**

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**Introduced by Assembly Members Mansoor and Hagman Norby**  
**(Coauthors: Assembly Members Bill Berryhill, Donnelly, Harkey,**  
**Jeffries, Ma, Miller, Silva, and Valadao)**

**(Coauthors: Senators Cannella, Dutton, Gaines, and Harman)**

**(Principal coauthor: Assembly Member Hagman)**

**(Principal coauthors: Senators Calderon and Correa)**

February 21, 2012

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An act to amend Sections 7149 and 7149.05 of the Fish and Game Code, relating to sport fishing add Section 17132.10 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1786, as amended, Mansoor. ~~Sport fishing: licenses. Personal Income Tax Law: gross income exclusion: Olympics.~~

*The Personal Income Tax Law provides for various exclusions from gross income.*

*This bill would also exclude from gross income the value of any specified prize or award won by a taxpayer in the Olympic Games.*

*This bill would take effect immediately as a tax levy.*

Existing law requires every person 16 years of age or older who takes any fish, reptile, or amphibian for any purpose other than profit to first obtain a license for that purpose, with specified exceptions, and to have that license on his or her person or in his or her immediate possession when engaged in carrying out any activity authorized by the license. Existing law requires a resident or a nonresident, 16 years of age or older, upon payment of the applicable fee, to be issued a sport fishing license for the period of a calendar year, or, if issued after the beginning of the year, for the remainder of the year.

This bill would revise those provisions to require, on and after January 1, 2015, that a resident or a nonresident, 16 years of age or older, upon payment of the applicable fee, be issued a sport fishing license for the period of 12 consecutive months beginning on the date specified on the license.

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 17132.10 is added to the Revenue and
- 2     Taxation Code, to read:
- 3     17132.10. (a) Gross income shall not include the value of any
- 4     prize or award won by the taxpayer in athletic competition in the
- 5     Olympic Games.
- 6     (b) The section shall apply to prizes and awards received on or
- 7     after January 1, 2012.
- 8     SEC. 2. This act provides for a tax levy within the meaning of
- 9     Article IV of the Constitution and shall go into immediate effect.
- 10    SECTION 1. ~~Section 7149 of the Fish and Game Code is~~
- 11    ~~amended to read:~~
- 12    7149. (a) ~~A sport fishing license granting the privilege to take~~
- 13    ~~any fish, reptile, or amphibian anywhere in this state for purposes~~
- 14    ~~other than profit shall be issued to any of the following:~~
- 15    (1) (A) ~~Until January 1, 2015, a resident, 16 years of age or~~
- 16    ~~older, for a calendar year, or, if issued after the beginning of the~~
- 17    ~~year, for the remainder thereof, upon payment of a base fee of~~
- 18    ~~thirty-one dollars and twenty-five cents (\$31.25).~~
- 19    (B) ~~On and after January 1, 2015, a resident, 16 years of age or~~
- 20    ~~older, for the period of 12 consecutive months beginning on the~~

1 ~~date specified on the license, upon payment of a base fee of~~  
2 ~~thirty-one dollars and twenty-five cents (\$31.25).~~

3 ~~(2) (A) Until January 1, 2015, a nonresident, 16 years of age~~  
4 ~~or older, for a calendar year, or, if issued after the beginning of~~  
5 ~~the year, for the remainder thereof, upon payment of a base fee of~~  
6 ~~eighty-four dollars (\$84).~~

7 ~~(B) On and after January 1, 2015, a nonresident, 16 years of~~  
8 ~~age or older, for the period of 12 consecutive months beginning~~  
9 ~~on the date specified on the license, upon payment of a base fee~~  
10 ~~of eighty-four dollars (\$84).~~

11 ~~(3) A nonresident, 16 years of age or older, for the period of 10~~  
12 ~~consecutive days beginning on the date specified on the license,~~  
13 ~~upon payment of the fee set forth in paragraph (1).~~

14 ~~(4) A resident or nonresident, 16 years of age or older, for two~~  
15 ~~consecutive designated calendar days, upon payment of one-half~~  
16 ~~of the fee set forth in paragraph (1). Notwithstanding Section 1053,~~  
17 ~~more than one two-day license issued for different two-day periods~~  
18 ~~may be issued to, or possessed by, a person at one time.~~

19 ~~(5) A resident or nonresident, 16 years of age or older, for one~~  
20 ~~designated day, upon payment of a base fee of ten dollars (\$10).~~

21 ~~(b) California sport fishing license stamps shall be issued by~~  
22 ~~authorized license agents in the same manner as sport fishing~~  
23 ~~licenses, and compensation shall not be paid to the authorized~~  
24 ~~license agent for issuing the stamps except as provided in Section~~  
25 ~~1055.~~

26 ~~(c) This section does not apply to licenses, permits, reservations,~~  
27 ~~tags, or other entitlements issued through the Automated License~~  
28 ~~Data System.~~

29 ~~(d) The base fees specified in this section are applicable to the~~  
30 ~~2004 license year, and shall be adjusted annually thereafter~~  
31 ~~pursuant to Section 713.~~

32 ~~SEC. 2. Section 7149.05 of the Fish and Game Code is~~  
33 ~~amended to read:~~

34 ~~7149.05. (a) A sport fishing license granting the privilege to~~  
35 ~~take any fish, reptile, or amphibian anywhere in this state for~~  
36 ~~purposes other than profit shall be issued to any of the following:~~

37 ~~(1) (A) Until January 1, 2015, a resident, 16 years of age or~~  
38 ~~older, for a calendar year, or, if issued after the beginning of the~~  
39 ~~year, for the remainder thereof, upon payment of a base fee of~~  
40 ~~thirty-one dollars and twenty-five cents (\$31.25).~~

- 1     ~~(B) On and after January 1, 2015, a resident, 16 years of age or~~  
2 ~~older, for the period of 12 consecutive months beginning on the~~  
3 ~~date specified on the license upon payment of a base fee of~~  
4 ~~thirty-one dollars and twenty-five cents (\$31.25).~~  
5     ~~(2) (A) Until January 1, 2015, a nonresident, 16 years of age~~  
6 ~~or older, for a calendar year, or, if issued after the beginning of~~  
7 ~~the year, for the remainder thereof, upon payment of a base fee of~~  
8 ~~eighty-four dollars (\$84).~~  
9     ~~(B) On and after January 1, 2015, a nonresident, 16 years of~~  
10 ~~age or older, for the period of 12 consecutive months beginning~~  
11 ~~on the date specified on the license, upon payment of a base fee~~  
12 ~~of eighty-four dollars (\$84).~~  
13     ~~(3) A nonresident, 16 years of age or older for the period of 10~~  
14 ~~consecutive days beginning on the date specified on the license~~  
15 ~~upon payment of the fee set forth in paragraph (1).~~  
16     ~~(4) A resident or nonresident, 16 years of age or older, for two~~  
17 ~~designated days, upon payment of one-half of the fee set forth in~~  
18 ~~paragraph (1). Notwithstanding Section 1053, more than one single~~  
19 ~~day license issued for different days may be issued to, or possessed~~  
20 ~~by, a person at one time.~~  
21     ~~(5) A resident or nonresident, 16 years of age or older, for one~~  
22 ~~designated day upon payment of a base fee of ten dollars (\$10).~~  
23     ~~(b) California sport fishing license validations shall be issued~~  
24 ~~by authorized license agents in the same manner as sport fishing~~  
25 ~~licenses, and compensation shall not be paid to the authorized~~  
26 ~~license agent for issuing the validations except as provided in~~  
27 ~~Section 1055.1.~~  
28     ~~(e) This section applies only to licenses, permits, reservations,~~  
29 ~~tags, and other entitlements issued through the Automated License~~  
30 ~~Data System.~~  
31     ~~(d) The base fees specified in this section are applicable to the~~  
32 ~~2004 license year, and shall be adjusted annually thereafter~~  
33 ~~pursuant to Section 713.~~