

## Assembly Bill No. 2270

### CHAPTER 200

An act to add Section 6452.2 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor August 27, 2012. Filed with  
Secretary of State August 27, 2012.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 2270, Harkey. Sales and use tax: use tax: administration.

The Sales and Use Tax Law generally provides, for a transaction not subject to sales tax, that every person storing, using, or otherwise consuming in this state tangible personal property purchased from a retailer for storage, use, or other consumption in this state is liable for use tax, and must pay the use tax to the State Board of Equalization, unless that person has paid the use tax to a retailer registered to collect the tax. Existing law authorizes an eligible person to make an irrevocable election to report qualified use tax, as defined, on that person's income tax return.

This bill, for reporting periods beginning on or after January 1, 2012, would specify that the qualified use tax of an eligible purchaser is due and payable to the board on or before April 15 following the close of the calendar year in which the liability for use tax was incurred.

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

SECTION 1. Section 6452.2 is added to the Revenue and Taxation Code, to read:

6452.2. (a) For reporting periods beginning on or after January 1, 2012, notwithstanding Section 6451 and subdivision (b) of Section 6455, the qualified use tax of an eligible purchaser, as defined in this section, is due and payable to the board on or before April 15 following the close of the calendar year in which the liability for use tax was incurred.

(b) "Eligible purchaser" means a person that purchases tangible personal property, the storage, use, or other consumption of which is subject to qualified use tax, as defined in this section, and that is either of the following:

(1) Eligible to report use tax on an acceptable tax return, but does not elect to do so.

(2) Not required to file an acceptable tax return pursuant to Part 10 (commencing with Section 17001) or Part 11 (commencing with Section 23001), and that is not a holder of a use tax direct payment permit as described in Section 7051.3 or is not otherwise registered or required to be registered with the board to report sales or use tax.

(c) “Qualified use tax” for purposes of this section, means the amount of use tax imposed under this part, Article XIII of the California Constitution, in conformity with the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200)), or in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)) that has not been paid to a retailer holding a seller’s permit or certificate of registration-use tax. “Qualified use tax” does not include the use tax described in subparagraph (B) of paragraph (2) of subdivision (d) of Section 6452.1.

(d) “Acceptable tax return” has the same meaning as that term is used in paragraph (1) of subdivision (d) of Section 6452.1.