

Introduced by Senator Runner

February 22, 2012

An act to amend Section 11156 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1209, as introduced, Runner. Taxation: City and County of San Francisco: vehicle license fee surcharge.

Existing law authorizes the City and County of San Francisco, upon meeting specified requirements, to impose a vehicle license fee surcharge for the privilege of operating any vehicle upon the public highways in the county, as provided. Existing law presumes, for purposes of this law, that a person is operating a vehicle on the public highways only in the county in which the person resides, and requires the person to be subject to a vehicle license fee surcharge only in that county.

This bill would authorize the Department of Motor Vehicles, in determining the place of residence of a person, to rely upon the address reflected in its records for that person, unless it is established to the satisfaction of the department that the place of residence of that person is elsewhere.

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 11156 of the Revenue and Taxation Code
- 2 is amended to read:

1 11156. A person shall, for the purposes provided for in Section
2 11154, be presumed to be operating a vehicle on the public
3 highways only in the county in which he or she resides, or, in the
4 case of other than a natural person, only in the county in which
5 the vehicle is principally garaged, and he or she shall be subject
6 to a local vehicle license fee surcharge only in that county. *In*
7 *determining the place of residence of a person, the department*
8 *may rely upon the address reflected in its records for that person,*
9 *unless the person or persons, a county, or a district establishes to*
10 *the satisfaction of the department that the place of residence of*
11 *that person is elsewhere.*

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