

**Introduced by Senator Blakeslee**

February 24, 2012

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An act to amend Section 6006.6 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1412, as introduced, Blakeslee. Sales and use taxes.

Existing sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. Existing law provides that the tax on a sale completed at an auction will be computed according to the amount of the successful bid.

This bill would make technical, nonsubstantive changes to these provisions.

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 6006.6 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 6006.6. "Sale" includes any sale at an auction in respect to
- 4 tangible personal property ~~which~~ *that* is sold to a successful bidder
- 5 at the auction upon an agreement or understanding at the time of
- 6 the sale that the property involved either will not be delivered to
- 7 the successful bidder or that any amount ~~which~~ *that* he *or she* may
- 8 pay for the property pursuant to the sale will be returned to him

- 1 *or her*. The tax shall be computed in such case upon the amount
- 2 of the successful bid.

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