

**ASSEMBLY BILL**

**No. 718**

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**Introduced by Assembly Member Melendez**

February 21, 2013

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An act to add Section 6384.5 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 718, as introduced, Melendez. Sales tax: exemption: sales tax holiday: April 15.

Existing law imposes taxes on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, and provides various exemptions from those taxes.

This bill would, in 2014 and each calendar year thereafter, for the one-day period beginning at 12:01 a.m. on April 15 and ending at midnight on that same day, provide an exemption from the computation of sales taxes the gross receipts from the sale in this state of tangible personal property.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and existing law authorizes districts, as specified, to impose transactions and use taxes in accordance with the Transactions and Use Tax Law, which conforms to the Sales and Use Tax Law. Exemptions from state sales and use taxes are incorporated into these laws.

This bill would specify that this exemption does not apply to local sales and use taxes and transactions and use taxes.

This bill would take effect immediately as a tax levy.

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 6384.5 is added to the Revenue and  
2 Taxation Code, to read:  
3 6384.5. (a) In 2014 and each calendar year thereafter, for the  
4 one-day period beginning at 12:01 a.m. on April 15 and ending at  
5 midnight on that same day, there are exempted from the  
6 computation of sales tax the gross receipts from the sale in this  
7 state of tangible personal property.  
8 (b) Notwithstanding any provision of the Bradley-Burns  
9 Uniform Local Sales and Use Tax Law (Part 1.5 (commencing  
10 with Section 7200)) or the Transactions and Use Tax Law (Part  
11 1.6 (commencing with Section 7251)), the exemption established  
12 by this section does not apply with respect to any tax levied by a  
13 county, city, or district pursuant to, or in accordance with, either  
14 of those laws.  
15 This act provides for a tax levy within the meaning of Article  
16 IV of the Constitution and shall go into immediate effect.

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