

**ASSEMBLY BILL**

**No. 892**

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**Introduced by Assembly Member Daly**

February 22, 2013

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An act to amend Section 6901 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 892, as introduced, Daly. Sales and use taxes: refund.

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 requires the State Board of Equalization to credit any excess amount, penalty, or interest collected or paid to the person from whom it was collected or paid and to refund the balance to the person, as specified.

This bill would make technical, nonsubstantive changes to that provision.

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 6901 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6901. If the board determines that any amount, penalty, or
- 4 interest has been paid more than once or has been erroneously or
- 5 illegally collected or computed, the board shall set forth that fact

1 in the records of the board and shall certify the amount collected  
2 in excess of the amount legally due and the person from whom it  
3 was collected or by whom paid. The excess amount collected or  
4 paid shall be credited by the board on any amounts then due and  
5 payable from the person from whom the excess amount was  
6 collected or by whom it was paid under this part, and the balance  
7 shall be refunded to the person, or his or her successors,  
8 administrators, or executors, if a determination by the board is  
9 made in any of the following cases:

10 (a) Any amount of tax, interest, or penalty was not required to  
11 be paid.

12 (b) Any amount of prepayment of sales tax, interest, or penalty  
13 paid pursuant to Article 1.5 (commencing with Section 6480) of  
14 Chapter 5 was not required to be paid.

15 (c) Any amount that is approved as a settlement pursuant to  
16 Section 7093.5.

17 ~~Any~~ An overpayment of the use tax by a purchaser to a retailer  
18 who is required to collect the tax and who gives the purchaser a  
19 receipt therefor pursuant to Article 1 (commencing with Section  
20 6201) of Chapter 3 shall be credited or refunded by the state to the  
21 purchaser. ~~Any~~ A proposed determination by the board pursuant  
22 to this section with respect to an amount in excess of fifty thousand  
23 dollars (\$50,000) shall be available as a public record for at least  
24 10 days prior to the effective date of that determination.