

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 892

Introduced by Assembly Member Daly

February 22, 2013

An act to amend Section ~~6901~~ of the Revenue and Taxation 15616 of, and to add Article 3.9 (commencing with Section 53730.10) to Chapter 4 of Part 1 Division 2 of Title 5 of, the Government Code, relating to ~~taxation~~ parcel taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 892, as amended, Daly. ~~Sales and use taxes: refund. Parcel taxes.~~ Existing law requires the Board of Equalization to annually report to the Governor the assessed value of a state-assessed and locally assessed real and personal property in each county, as specified; information concerning other taxes that the board administers, and any further information and suggestions as the board deems proper.

This bill would additionally require the board to annually report specified information relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax.

Existing law authorizes local agencies to impose special taxes in the form of parcel taxes.

This bill would require the legislative body of a local agency that proposes to impose any parcel tax upon real property to adopt an ordinance or resolution that establishes a standard calculation method for all parcel taxes imposed by the local agency on or after January 1, 2014.

~~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~~ yes.
 State-mandated local program: no.

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

1 *SECTION 1. Section 15616 of the Government Code is*
 2 *amended to read:*
 3 15616. The board shall report annually to the Governor, the
 4 report to be printed at state expense. The report shall show:
 5 (a) The assessed value of state-assessed and locally assessed
 6 real and personal property in each county and the assessed value
 7 of state-assessed and locally assessed property in each incorporated
 8 city or town.
 9 (b) Information concerning other taxes which it administers.
 10 (c) (1) *Information relating to the imposition of each locally*
 11 *assessed parcel tax, including, but not limited to, the following:*
 12 (A) *The type and rate of parcel tax imposed.*
 13 (B) *The number of parcels subject to the parcel tax.*
 14 (C) *The number of parcels exempt from the parcel tax, including*
 15 *the number of parcels eligible for exemption but for which the*
 16 *parcel tax was paid despite that eligibility.*
 17 (D) *The sunset date of the parcel tax.*
 18 (E) *The amount of revenue received from the parcel tax.*
 19 (2) *In implementing this subdivision, the board shall utilize*
 20 *existing funds or resources.*
 21 (c) ~~Such~~ *Any further information and suggestions as it shall*
 22 *deem the board deems proper.*
 23 SEC. 2. *Article 3.9 (commencing with Section 53730.10) is*
 24 *added to Chapter 4 of Part 1 of Division 2 of Title 5 of the*
 25 *Government Code, to read:*

Article 3.9. Parcel Taxes

53730.10. The legislative body of each local agency shall establish, by ordinance or resolution, a standard method for calculating the amount of every parcel tax which is proposed by that legislative body on or after January 1, 2014. The method that is established as required by this section shall, notwithstanding any other law, govern the calculation of the amount of any parcel tax that is imposed within the jurisdiction of that local agency on or after January 1, 2014.

SECTION 1. Section 6901 of the Revenue and Taxation Code is amended to read:

6901. If the board determines that any amount, penalty, or interest has been paid more than once or has been erroneously or illegally collected or computed, the board shall set forth that fact in the records of the board and shall certify the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. The excess amount collected or paid shall be credited by the board on any amounts then due and payable from the person from whom the excess amount was collected or by whom it was paid under this part, and the balance shall be refunded to the person, or his or her successors, administrators, or executors, if a determination by the board is made in any of the following cases:

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

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

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

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

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