

AMENDED IN SENATE JUNE 24, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 1222

Introduced by Assembly Member Bloom

February 22, 2013

An act to amend Sections 7094, 9272, 30459.2, 32472, 40212, 41172, 43523, 45868, 46623, 50156.12, 55333, and 60632 of the Revenue and Taxation Code, relating to taxation relating to hazardous substances.

LEGISLATIVE COUNSEL'S DIGEST

AB 1222, as amended, Bloom. ~~Tax administration: Taxpayers' Rights Advocate: levy or notice to withhold: return of funds. Hazardous substances: oil recycling: legislative intent.~~

Existing law requires the Department of Toxic Substances to implement and administer various programs regulating the treatment and disposal of hazardous substances. The California Oil Recycling Enhancement Act, which is administered by the California Department of Resources Recycling and Recovery, establishes a used oil recycling program designed to discourage the illegal disposal of used oil.

This bill would declare the intent of the Legislature to enact subsequent statutory changes to the Department of Toxic Substance's hazardous waste fee system that would streamline the system, harmonize the department's hazardous waste program objectives and fees with the Department of Resources Recycling and Recovery's responsibilities and program objectives under the California Oil Recycling and Recovery Enhancement Act, and align hazardous waste fees with the actual regulatory costs associated with managing hazardous waste and used oil.

~~Under the Sales and Use Tax Law, the Use Fuel Tax Law, the Alcoholic Beverage Tax Law, the Energy Resources Surcharge Law, the Emergency Telephone Users Surcharge Act, the Hazardous Substances Tax Law, the Integrated Waste Management Fee Law, the Oil Spill Response, Prevention, and Administration Fees Law, the Underground Storage Tank Maintenance Fee Law, and the Diesel Fuel Tax Law, the Taxpayers' Rights Advocate is authorized to order, within 90 days of the receipt of funds pursuant to a levy or notice to withhold, the return of any amount not exceeding \$1,500, upon a finding that the levy or notice to withhold threatens the health or welfare of the taxpayer, or his or her spouse and dependents or family.~~

~~This bill would increase the amount the Taxpayers' Rights Advocate is authorized to order returned to \$2,300, and would authorize this amount to be adjusted for inflation, as provided.~~

~~Under the Cigarette and Tobacco Products Law and the Fee Collection Procedures Law, the Taxpayers' Rights Advocate is authorized to order the release of a levy or notice to withhold upon his or her finding that the levy or notice to withhold threatens the health or welfare of the taxpayer, or his or her spouse and dependents or family.~~

~~This bill would additionally authorize the Taxpayers' Rights Advocate to order, within 90 days of the receipt of funds pursuant to a levy or notice to withhold, the return of any amount not exceeding \$2,300, upon a finding that the levy or notice to withhold threatens the health or welfare of the taxpayer, or his or her spouse and dependents or family, and would authorize this amount to be adjusted for inflation, as provided.~~

Vote: majority. Appropriation: no. Fiscal committee: *yes-no*. State-mandated local program: no.

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

- 1 *SECTION 1. It is the intent of the Legislature to enact*
- 2 *subsequent statutory changes to the Department of Toxic Substance*
- 3 *Control's hazardous waste fee system that would streamline the*
- 4 *system, harmonize the department's hazardous waste program*
- 5 *objectives and fees with the Department of Resources Recycling*
- 6 *and Recovery's responsibilities and programs under the California*
- 7 *Oil Recycling Enhancement Act, and align the hazardous waste*
- 8 *fees with the actual regulatory costs associated with managing*
- 9 *hazardous waste and used oil.*

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All matter omitted in this version of the bill appears in the bill as introduced in the Assembly, February 22, 2013. (JR11)

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