

Introduced by Senator Lieu

February 11, 2013

An act to amend Section 10752 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 209, as introduced, Lieu. Vehicle License Fee Law.

The Vehicle License Fee Law, in lieu of an ad valorem property tax upon vehicles, imposes an annual license fee on specified vehicles subject to registration in this state in the amount of 0.65% of the market value of that vehicle, as provided.

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 10752 of the Revenue and Taxation Code
2 is amended to read:
3 10752. (a) The annual amount of the license fee for any
4 vehicle, other than a trailer or semitrailer, as described in
5 subdivision (a) of Section 5014.1 of the Vehicle Code or a
6 commercial motor vehicle described in Section 9400.1 of the
7 Vehicle Code, or a trailer coach that is required to be moved under
8 permit as authorized in Section 35790 of the Vehicle Code, shall
9 be a sum equal to the following percentage of the market value of
10 the vehicle as determined by the department:

1 (1) Sixty-five hundredths of 1 percent on and after January 1,
2 2005, and before May 19, 2009.

3 (2) One percent for initial and renewal registrations due on and
4 after May 19, 2009, but before July 1, 2011.

5 (3) Sixty-five hundredths of 1 percent for initial and renewal
6 registrations due on and after July 1, 2011.

7 (b) The annual amount of the license fee for any commercial
8 vehicle as described in Section 9400.1 of the Vehicle Code, shall
9 be a sum equal to 0.65 percent of the market value of the vehicle
10 as determined by the department.

11 (c) Notwithstanding Chapter 5 (commencing with Section
12 11001) or any other law ~~to the contrary~~, all revenues ~~(including~~
13 ~~penalties)~~, *including penalties*, less refunds, attributable to that
14 portion of the rate imposed pursuant to this section in excess of
15 0.65 percent shall be deposited into the General Fund.