

AMENDED IN SENATE APRIL 21, 2014  
AMENDED IN SENATE MARCH 24, 2014

**SENATE BILL**

**No. 1183**

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**Introduced by Senator DeSaulnier**

February 20, 2014

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An act to add ~~Chapter 3.8 (commencing with Section 7293) to Part 1.7 of Division 2 of the Revenue and Taxation Section 9251 to the Vehicle Code, relating to taxation vehicles.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 1183, as amended, DeSaulnier. ~~Bicycle tax.~~ *Vehicle registration fees: surcharge for bicycle infrastructure.*

Existing law ~~does not provide for the imposition of a tax specific to the point of sale of a bicycle, other than sales and use taxes generally applicable to tangible personal property provides for the imposition of certain registration fees on motor vehicles, including certain fees imposed by local agencies for various specified purposes.~~

This bill would authorize a city, county, or regional park district to impose, as a special tax, a point of sale tax on new bicycles, with the rate of the tax to be determined by the local agency. The bill would exclude from the tax bicycles with wheels of 20 inches or less in diameter. The bill would require the State Board of Equalization to collect the bicycle tax in a manner similar to the collection of local transactions and use taxes; *motor vehicle registration surcharge of not more than \$5 for bicycle infrastructure purposes. The bill would provide for the Department of Motor Vehicles to administer the surcharge and to transmit the net revenues from the tax surcharge to the local agency. The bill would require the local agency to use bicycle tax these revenues*

for improvements to paved and natural surface trails, including existing and new trails, and for associated maintenance purposes.

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 9251 is added to the Vehicle Code, to  
 2 read:

3     9251. (a) In addition to any other fees specified in this code,  
 4 a city, county, or regional park district may impose, as a special  
 5 tax subject to subdivision (d) of Section 2 of Article XIII C of the  
 6 California Constitution, a local motor vehicle registration  
 7 surcharge, in whole dollars not to exceed five dollars (\$5), on each  
 8 vehicle registered within the jurisdiction of the agency imposing  
 9 the surcharge, except vehicles that are expressly exempted from  
 10 payment of registration fees. The amount of the surcharge shall  
 11 be specified in an ordinance adopted by the local agency. The  
 12 surcharge shall be administered by the department, with revenues,  
 13 after deduction of collection costs, to be distributed to the local  
 14 agency, for expenditure pursuant to subdivision (b).

15     (b) The net revenues from the surcharge shall be used by the  
 16 local agency for improvements to paved and natural surface trails,  
 17 including the rehabilitation, restoration, and expansion of existing  
 18 trails, the development of new trails, and the maintenance and  
 19 upkeep of local and regional trail systems and networks.

20     (c) For purposes of this section, “regional park district” shall  
 21 have the same meaning as “district” as defined in Section 5500  
 22 of the Public Resources Code.

23     ~~SECTION 1. Chapter 3.8 (commencing with Section 7293) is~~  
 24 ~~added to Part 1.7 of Division 2 of the Revenue and Taxation Code,~~  
 25 ~~to read:~~

26  
 27     ~~CHAPTER 3.8. LOCAL BIKE INFRASTRUCTURE ENHANCEMENT~~  
 28                                     ~~ACT OF 2014~~  
 29

30     ~~7293. As used in this chapter, the following terms have the~~  
 31 ~~following meanings:~~

32     ~~(a) “Bicycle” shall have the meaning as defined in Section 231~~  
 33 ~~of the Vehicle Code.~~

1 (b) ~~“Regional park district” shall have the same meaning as~~  
2 ~~“district” as defined in Section 5500 of the Public Resources Code.~~

3 ~~7293.1. A city, county, or regional park district may impose,~~  
4 ~~as a special tax subject to subdivision (d) of Section 2 of Article~~  
5 ~~XIII C of the California Constitution, a point of sale tax on new~~  
6 ~~bicycles, excluding bicycles with wheels of 20 inches or less in~~  
7 ~~diameter.~~

8 ~~7293.2. The rate of the tax to be imposed shall be specified in~~  
9 ~~an ordinance adopted by the governing board of the local agency~~  
10 ~~proposing to impose the tax. The tax shall be imposed in addition~~  
11 ~~to any other tax imposed by law.~~

12 ~~7293.3. The tax imposed under this chapter shall be collected~~  
13 ~~by the state board in a manner similar to the collection of local~~  
14 ~~transactions and use taxes. The net proceeds of the tax shall be~~  
15 ~~transmitted by the state board to the local agency imposing the~~  
16 ~~tax.~~

17 ~~7293.4. The net proceeds of the tax shall be used by the local~~  
18 ~~agency for improvements to paved and natural surface trails,~~  
19 ~~including the rehabilitation, restoration, and expansion of existing~~  
20 ~~trails, the development of new trails, and the maintenance and~~  
21 ~~upkeep of local and regional trail systems and networks.~~