

**ASSEMBLY BILL**

**No. 10**

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**Introduced by Assembly Member Bloom**

July 16, 2015

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An act to amend Section 30111 of, and to add Section 7284.8 to, the Revenue and Taxation Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 10, as introduced, Bloom. Local taxes: authorization: cigarettes and tobacco products.

The Cigarette and Tobacco Products Tax Law imposes a tax on every distributor of cigarettes and tobacco products at specified rates. That law specifies that the taxes imposed by that law are in lieu of all other state, county, municipal, or district taxes on the privilege of distributing cigarettes or tobacco products. The California Constitution prohibits the Legislature from imposing taxes for local purposes, but allows the Legislature to authorize local governments to impose them.

This bill would authorize the board of supervisors of a county or city and county to impose a tax on the privilege of distributing cigarettes and tobacco products in the county or city and county, including within an incorporated city within the county.

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 7284.8 is added to the Revenue and
- 2 Taxation Code, to read:

1 7284.8. (a) Subject to the limitations of the California  
2 Constitution, a board of supervisors of a county or city and county  
3 may, in accordance with Article 3.7 (commencing with Section  
4 53720) of Chapter 4 of Part 1 of Division 2 of Title 5 of the  
5 Government Code, impose a tax on the privilege of distributing  
6 cigarettes and tobacco products in the county or city and county.  
7 The board of supervisors may impose this tax within an  
8 incorporated city within the county.

9 (b) For purposes of this section:

10 (1) "Cigarette" means a cigarette, as defined in Section 30003.

11 (2) "Tobacco products" means tobacco products, as defined in  
12 subdivision (b) of Section 30121.

13 SEC. 2. Section 30111 of the Revenue and Taxation Code is  
14 amended to read:

15 30111. The taxes imposed by this part are in lieu of all other  
16 state, ~~county~~, municipal, or district taxes on the privilege of  
17 distributing cigarettes or tobacco products.

18 This section does not prohibit the application of Part 1  
19 (commencing with Section 6001), Part 1.5 (commencing with  
20 Section 7200), Part 1.6 (commencing with Section 7251), or Article  
21 2 (commencing with Section 37021) of Part 17 to the sale, storage,  
22 use or other consumption of cigarettes or tobacco products.

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