

AMENDED IN SENATE APRIL 14, 2016

AMENDED IN ASSEMBLY APRIL 20, 2015

AMENDED IN ASSEMBLY MARCH 19, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 724

Introduced by Assembly Member Members Dodd and Frazier
(Principal coauthors: Senators Nielsen and Wolk)

February 25, 2015

~~An act to amend Section 113755 of the Health and Safety Code, relating to food safety.~~ *An act to amend Section 6366.4 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.*

LEGISLATIVE COUNSEL'S DIGEST

AB 724, as amended, Dodd. ~~Temporary food facilities: community event.~~ *Sales and use taxes: exemption: museum displays: Jimmy Doolittle Air and Space Museum Education Foundation.*

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 of, 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 provides various exemptions from those taxes, including an exemption for the sale of, or the storage, use, or other consumption of, tangible personal property purchased by the San Diego Air & Space Museum and the California Science Center if the property is purchased and used exclusively for display purposes within the museum, as provided.

This bill would additionally exempt from those taxes tangible personal property purchased by the Jimmy Doolittle Air and Space Museum Education Foundation for those purposes. The bill would also make a nonsubstantive change.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes cities and counties to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and existing law authorizes districts, as specified, to impose transactions and use taxes in accordance with the Transactions and Use Tax Law, which generally conforms to the Sales and Use Tax Law. Amendments to the Sales and Use Tax Law are automatically incorporated into the local tax laws.

Existing law requires the state to reimburse cities and counties for revenue losses caused by the enactment of sales and use tax exemptions.

This bill would provide that, notwithstanding these provisions, no appropriation is made and the state shall not reimburse cities and counties for sales and use tax revenues lost by them pursuant to this bill.

This bill would make legislative findings and declarations as to the necessity of a special statute for the Jimmy Doolittle Air and Space Museum Education Foundation.

This bill would take effect immediately as a tax levy.

~~Existing law, the California Retail Food Code, establishes uniform health and sanitation standards for retail food facilities, including temporary food facilities, by the State Department of Public Health. Existing law provides that local health agencies are primarily responsible for enforcing this code. A violation of any provision of the code is generally punishable as a misdemeanor. Existing law requires temporary food facilities that operate at a community event to meet specified requirements, and defines “community event” for these purposes to mean an event that is of a civil, political, public, or educational nature, including state and county fairs.~~

~~This bill would revise the definition of community event to explicitly include a district fair.~~

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 6366.4 of the Revenue and Taxation Code*
- 2 *is amended to read:*

1 6366.4. (a) There are exempted from the taxes imposed by
2 this part the gross receipts from the sale of and the storage, use or
3 other consumption in this state of tangible personal property
4 purchased by a nonprofit museum regularly open to the public that
5 is operated by or for a local or state government entity, or operated
6 by a nonprofit organization which has qualified for exemption
7 pursuant to Section 23701d, provided the property is purchased
8 and used exclusively for display purposes within the museum.

9 (b) The exemption provided by this section extends only to
10 items that have value as museum pieces and does not extend to
11 display cases, shelving, lamps, lighting fixtures, or other items of
12 tangible personal property utilized in the operation of a museum.
13 However, the exemption does include sprung instant structures
14 used as temporary exhibit housing.

15 (c) For purposes of this section, a “museum” includes only any
16 of the following:

17 (1) A museum that has a significant portion of its space open
18 to the public without charge.

19 (2) A museum open to the public without charge for not less
20 than six hours during any month the museum is open to the public.

21 (3) A museum that is open to a segment of the student or adult
22 population without charge.

23 (d) This section applies only to the San Diego ~~Aero-Space Air~~
24 ~~& Space Museum~~ ~~and~~ the California Science ~~Center~~ ~~Center~~, ~~and~~
25 ~~the Jimmy Doolittle Air and Space Museum Education Foundation.~~

26 *SEC. 2. Notwithstanding Section 2230 of the Revenue and*
27 *Taxation Code, no appropriation is made by this act and the state*
28 *shall not reimburse any city or county for any sales and use tax*
29 *revenues lost by it under this act.*

30 *SEC. 3. The Legislature finds and declares that a special law*
31 *is necessary and that a general law cannot be made applicable*
32 *within the meaning of Section 16 of Article IV of the California*
33 *Constitution because of the unique fiscal pressures experienced*
34 *by the Jimmy Doolittle Air and Space Museum Education*
35 *Foundation in promoting this country’s aviation history and*
36 *encouraging patriotic endeavors by providing impactful*
37 *experiences through interactive aviation exhibits.*

38 *SEC. 4. This act provides for a tax levy within the meaning of*
39 *Article IV of the Constitution and shall go into immediate effect.*

1 SECTION 1. ~~Section 113755 of the Health and Safety Code~~
2 ~~is amended to read:~~
3 ~~113755. “Community event” means an event that is of a civic,~~
4 ~~political, public, or educational nature, including state, district,~~
5 ~~and county fairs, city festivals, circuses, and other public gathering~~
6 ~~events approved by the local enforcement agency.~~

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