

ASSEMBLY BILL

No. 1238

Introduced by Assembly Member Linder

February 27, 2015

An act to amend Section 30002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1238, as introduced, Linder. Cigarette and tobacco products taxes.

The Cigarette and Tobacco Products Tax Law imposes a tax on every distributor of cigarettes and tobacco products at specified rates, including additional taxes imposed under the Tobacco Tax and Health Protection Act of 1988 (Proposition 99) and the California Families and Children Act of 1998 (Proposition 10). Existing law provides definitions that govern the construction of this law.

This bill would make a nonsubstantive change to this provision regarding definitions under the law.

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 30002 of the Revenue and Taxation Code
2 is amended to read:
3 30002. Except where the context otherwise requires, the
4 definitions ~~given~~ *provided* in this chapter govern the construction
5 of this part.

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