

ASSEMBLY BILL

No. 1277

Introduced by Assembly Member Brough

February 27, 2015

An act to amend Section 6002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1277, as introduced, Brough. Sales and use tax.

The Sales and Use Tax Law imposes a sales tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, and a use tax 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.

This bill would make a technical, nonsubstantive change to that 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 6002 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6002. ~~Except where~~ *Unless* the context otherwise requires, the
- 4 definitions given in this chapter govern the construction of this
- 5 part.

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