

ASSEMBLY BILL

No. 1891

Introduced by Assembly Member Dababneh

February 11, 2016

An act to amend Section 50079 of the Government Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 1891, as introduced, Dababneh. School districts: special taxes: exemptions.

Existing law authorizes school districts to impose qualified special taxes, subject to specified constitutional and statutory provisions. Existing law defines “qualified special taxes” as taxes that apply uniformly to all taxpayers or all real property within a school district and may include taxes that provide for an exemption from those taxes for persons who are 65 years of age or older, for persons receiving Supplemental Security Income for a disability, or for persons receiving Social Security Disability Insurance benefits, as specified.

This bill would, if a school district imposes a qualified special tax that provides for an exemption for persons who are 65 years of age or older and requires that those persons opt out of the qualified special tax, require the school district to require those taxpayers to opt out of the qualified special tax only once and to grant the exemption to those taxpayers for each subsequent taxable period. In the case of a qualified special tax on real property, the bill would provide that the exemption would be valid until a change in ownership occurs.

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 50079 of the Government Code is
2 amended to read:

3 50079. (a) Subject to Section 4 of Article XIII A of the
4 California Constitution, any school district may impose qualified
5 special taxes within the district pursuant to the procedures
6 established in Article 3.5 (commencing with Section 50075) and
7 any other applicable procedures provided by law.

8 (b) (1) As used in this section, “qualified special taxes” means
9 special taxes that apply uniformly to all taxpayers or all real
10 property within the school district, except that “qualified special
11 taxes” may include taxes that provide for an exemption from those
12 taxes for any or all of the following taxpayers:

13 (A) Persons who are 65 years of age or older.

14 (B) Persons receiving Supplemental Security Income for a
15 disability, regardless of age.

16 (C) Persons receiving Social Security Disability Insurance
17 benefits, regardless of age, whose yearly income does not exceed
18 250 percent of the 2012 federal poverty guidelines issued by the
19 United States Department of Health and Human Services.

20 (2) “Qualified special taxes” do not include special taxes
21 imposed on a particular class of property or taxpayers.

22 (c) The amendments made to this section by ~~the act adding this~~
23 ~~subdivision Chapter 371 of the Statutes of 2015~~ are declaratory of
24 existing law.

25 (d) *If a school district imposes a qualified special tax that*
26 *provides for an exemption for persons who are 65 years of age or*
27 *older, pursuant to subparagraph (A) of paragraph (1) of*
28 *subdivision (b), and requires taxpayers claiming that exemption*
29 *to opt out of the qualified special tax, the school district shall only*
30 *require those taxpayers to opt out of the qualified special tax once*
31 *and shall grant the exemption to those taxpayers for each*
32 *subsequent taxable period. In the case of a qualified special tax*
33 *on real property, the exemption shall be valid until a change in*
34 *ownership occurs.*

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