

ASSEMBLY BILL

No. 2047

Introduced by Assembly Member Mullin

February 17, 2016

An act to amend Section 6001 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2047, as introduced, Mullin. Sales and Use Tax Law.

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

This bill would make nonsubstantive changes to the provision designating the Sales and Use Tax 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 6001 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6001. This part ~~is~~ *shall be* known, and may be cited, as the
- 4 “Sales and Use Tax Law.”

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