
Introduced by Senator Anderson

January 15, 2015

An act to amend Section 6051 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 120, as introduced, Anderson. Sales and use taxes.

A provision of the Sales and Use Tax Law imposes a state sales tax at a rate of 4¾% of the gross receipts of the retail sale of tangible personal property in the state.

This bill would make technical, nonsubstantive changes to that provision.

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 6051 of the Revenue and Taxation Code
2 is amended to read:
3 6051. For the privilege of selling tangible personal property at
4 ~~retail retail~~, a tax is hereby imposed upon all retailers at the rate
5 of 2½ percent of the gross receipts of any retailer from the sale of
6 all tangible personal property sold at retail in this state on or after
7 August 1, 1933, and to and including June 30, 1935, and at the
8 rate of 3 percent thereafter, and at the rate of 2½ percent on and
9 after July 1, 1943, and to and including June 30, 1949, and at the
10 rate of 3 percent on and after July 1, 1949, and to and including
11 July 31, 1967, and at the rate of 4 percent on and after August 1,
12 1967, and to and including June 30, 1972, and at the rate of 3¾

1 percent on and after July 1, 1972, and to and including June 30,
2 1973, and at the rate of $4\frac{3}{4}$ percent on and after July 1, 1973, and
3 to and including September 30, 1973, and at the rate of $3\frac{3}{4}$ percent
4 on and after October 1, 1973, and to and including March 31, 1974,
5 and at the rate of $4\frac{3}{4}$ percent thereafter. *of the gross receipts of*
6 *any retailer from the sale of all tangible personal property sold*
7 *at retail in this state.*

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