

Introduced by Senator McGuire

February 27, 2015

An act to amend Sections 7507 and 7508 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 593, as introduced, McGuire. Motor Vehicle Fuel Tax Law: license: revocation.

The Motor Vehicle Fuel Tax Law, which imposes a tax on motor vehicle fuel removed from a refinery or terminal rack in this state, or entered into this state, or sold in this state, requires that every supplier, industrial user, pipeline operator, train operator, and vessel operator be licensed by the State Board of Equalization for purposes of that law. That law requires, before revoking any license, the board to notify the licensee to show cause, within 10 days after the notice is given, why his or her license should not be revoked, and requires the board to allow the person the opportunity to show cause for why the license should not be revoked.

This bill would instead require that cause to be shown in writing and within 14 days after the notice is given.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 7507 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 7507. Before revoking any license, the board shall notify the
- 4 licensee to show cause *in writing*, within ~~10~~ 14 days after the notice

1 is given, why his or her license should not be revoked. The notice
2 shall be given in the manner prescribed in Section 7671 for giving
3 notice of a deficiency determination.

4 SEC. 2. Section 7508 of the Revenue and Taxation Code is
5 amended to read:

6 7508. The board may cancel any license issued under this part
7 immediately upon surrender thereof, but before revoking a license,
8 the board shall allow the person an opportunity to show cause *in*
9 *writing* as provided in Section 7507.