

Introduced by Senator McGuire

February 10, 2016

An act to amend Section 6066 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 988, as introduced, McGuire. Sales and use taxes: permits.

Existing sales and use tax laws impose taxes 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, and provides various exemptions from those taxes. Existing law requires every person who desires to conduct business as a seller of tangible personal property within this state to file an application for a permit with the State Board of Equalization for each place of business. Existing law requires the application for a permit to be on a form prescribed by the State Board of Equalization, containing the name and location of the applicant's place of business, statement that the applicant will actively conduct business as a seller of tangible personal property, and other information that the State Board of Equalization may require.

This bill would make nonsubstantive changes to these provisions.

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 6066 of the Revenue and Taxation Code
2 is amended to read:

1 6066. (a) ~~Every~~ A person desiring to engage in or conduct
2 business as a seller within this state shall file with the board an
3 application for a permit for each place of business. ~~Every~~ An
4 application for a permit shall be made upon a form prescribed by
5 the board and shall set forth the name under which the applicant
6 transacts or intends to transact business, the location of ~~his~~ *the*
7 *applicant's* place or places of business, and ~~such~~ *any* other
8 information as the board may require. An application for a permit
9 shall be authenticated in a form or pursuant to methods as may be
10 prescribed by the board. The application shall state that the
11 applicant will actively engage in or conduct business as a seller of
12 tangible personal property.

13 (b) An application filed pursuant to this section may be filed
14 using electronic media as prescribed by the board.

15 (c) Electronic media includes, but is not limited to, computer
16 modem, magnetic media, optical disk, facsimile machine, or
17 telephone.