
Introduced by Senator Hall

February 19, 2016

An act to amend Section 6736 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1394, as introduced, Hall. Sales and use taxes.

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 authorizes the State Board of Equalization to file a certificate relating to a person's unpaid sales and use tax, within 10 years after the amount is due, with the office of the Clerk of the Superior Court of Sacramento County or of any county in the state requesting judgment be entered.

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 6736 of the Revenue and Taxation Code
2 is amended to read:
3 6736. If any amount required to be paid to the state under this
4 part is not paid when due, the board may, within 10 years after the
5 amount is due, file in the office of the Clerk of the Superior Court
6 of Sacramento ~~County~~, *County* or of any ~~county~~, *county within the*

1 *state* a certificate specifying the amount required to be paid, interest
2 and penalty due, the name and address as it appears on the records
3 of the board of the person liable, the compliance of the board with
4 this part in relation to the determination of the amount required to
5 be paid, and a request that judgment be entered against the person
6 in the amount required to be paid, together with interest and penalty
7 as set forth in the certificate.

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