

ASSEMBLY BILL

No. 521

Introduced by Assembly Member Harvey

February 17, 1995

An act to amend Sections 9503, 24652, and 24657 of the Food and Agricultural Code, and to add Section 6359.9 to the Revenue and Taxation Code, relating to poultry.

LEGISLATIVE COUNSEL'S DIGEST

AB 521, as introduced, Harvey. Poultry: ostrich.

(1) Existing law permits the Secretary of Food and Agriculture to establish quarantine, sanitary, and police regulations necessary to exterminate diseases that affect domesticated animals. For those purposes "domesticated animal" includes poultry.

This bill would include ostrich within the definition of poultry for that purpose.

(2) Existing law regulates the operation and licensing of poultry plants, and defines poultry, for these purposes, to mean domesticated fowl and domesticated rabbit that are intended for use as human food.

This bill would include ostrich within that definition. Since a violation of the provisions regulating poultry plants is a misdemeanor under existing law, the bill would impose a state-mandated local program by creating a new crime.

(3) The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. That law provides various exemptions from that tax, including

an exemption for animal life the products of which ordinarily constitute food for human consumption and food products for human consumption, as specified.

This bill would provide that, for purposes of those exemptions, animal life, the products of which ordinarily constitute food for human consumption, and food products include ostrich.

(4) Counties and cities are authorized to impose local sales and use taxes in conformity with state sales and use taxes. Exemptions from state sales and use taxes enacted by the Legislature are incorporated into the local taxes.

Section 2230 of the Revenue and Taxation Code provides that the state will reimburse counties and cities for revenue losses caused by the enactment of sales and use tax exemptions.

This bill would provide that, notwithstanding Section 2230 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for sales and use tax revenues lost by them pursuant to this bill.

(5) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

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

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

1 SECTION 1. Section 9503 of the Food and
2 Agricultural Code is amended to read:

3 9503. "Poultry" ~~includes~~—*means* domesticated fowl,
4 *including ostrich*, and any wild fowl or bird ~~which~~—*that* is
5 reduced to captivity.

6 SEC. 2. Section 24652 of the Food and Agricultural
7 Code is amended to read:

8 24652. "Fowl" includes chickens, turkeys, ducks,
9 geese, *ostrich*, and other domesticated birds.



1 SEC. 3. Section 24657 of the Food and Agricultural
2 Code is amended to read:

3 24657. “Poultry” means domesticated fowl—and,
4 domesticated rabbit, *and domesticated ostrich*, which are
5 intended for use for human food.

6 SEC. 4. Section 6359.9 is added to the Revenue and
7 Taxation Code, to read:

8 6359.9. (a) There are exempted from the taxes
9 imposed by this part, the gross receipts from the sale in
10 this state of, and the storage, use, or other consumption
11 in this state of, food products for human consumption.

12 (b) For purposes of this section, “food products”
13 means poultry and poultry product, including ostrich.

14 SEC. 5. Notwithstanding Section 2230 of the Revenue
15 and Taxation Code, no appropriation is made by this act
16 and the state shall not reimburse any local agency for any
17 sales and use tax revenues lost by it under this act.

18 SEC. 6. No reimbursement is required by this act
19 pursuant to Section 6 of Article XIII B of the California
20 Constitution because the only costs that may be incurred
21 by a local agency or school district will be incurred
22 because this act creates a new crime or infraction,
23 eliminates a crime or infraction, or changes the penalty
24 for a crime or infraction, within the meaning of Section
25 17556 of the Government Code, or changes the definition
26 of a crime within the meaning of Section 6 of Article
27 XIII B of the California Constitution.

28 Notwithstanding Section 17580 of the Government
29 Code, unless otherwise specified, the provisions of this act
30 shall become operative on the same date that the act
31 takes effect pursuant to the California Constitution.

