

Assembly Bill No. 1575

CHAPTER 280

An act to add Section 495.6 to the Public Utilities Code, relating to telephone service taxes.

[Approved by Governor August 2, 1995. Filed with Secretary of State August 2, 1995.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1575, K. Murray. Telephone services tax: report.

Existing law authorizes counties to impose a utility user tax on the consumption of telephone services in the unincorporated area of the county. Under existing law, charter cities, if authorized by their charter, may impose a utility tax.

The bill would impose a state-mandated local program by requiring any city, county, or city and county that imposes any tax on the consumption of telephone services to provide the Public Utilities Commission the tax rate, the manner of the tax collection, and the frequency of the collection.

The bill would also require the commission to provide that information to any person or entity that requests the information and would authorize the commission to charge a fee for that service.

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, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

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

SECTION 1. Section 495.6 is added to the Public Utilities Code, to read:

495.6. (a) Any city, county, or city and county that levies a utility user tax on the consumption of telephone services, including, but not limited to, the tax authorized by Section 7284.2 of the Revenue and Taxation Code, shall provide to the commission the rate of the tax, the manner in which the tax is collected, and the frequency with which the tax is collected.

(b) The commission shall establish the periodic frequency at which information required by subdivision (a) shall be submitted to the commission.

(c) The commission shall provide information received pursuant to subdivision (a) to any person or entity upon receiving a request for the information. The commission may charge a fee, at a level that shall not exceed the direct expenses of the commission in preparing and providing the information, to any person or entity that receives the information.

(d) The commission shall not be responsible for the accuracy of the information that it receives from a city, county, or city and county and provides pursuant to this section.

SEC. 2. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.

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

