

AMENDED IN ASSEMBLY JANUARY 13, 2000

AMENDED IN ASSEMBLY JANUARY 3, 2000

CALIFORNIA LEGISLATURE—1999–2000 REGULAR SESSION

ASSEMBLY BILL

No. 1527

Introduced by Assembly Members Briggs and Florez

February 26, 1999

An act to amend *and repeal* Section 10783 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1527, as amended, Briggs. Vehicle license fees: exemption: veterans.

Existing law exempts a vehicle owned by a disabled veteran, a vehicle owned by a veteran who is a Congressional Medal of Honor recipient, and a vehicle owned by a former American prisoner of war from the vehicle license fee requirements if the vehicle is a passenger vehicle, a motorcycle, or a commercial vehicle of less than 8,001 pounds of unladen weight.

This bill would extend the exemption to the same type of vehicles owned by Pearl Harbor survivors, as specified, recipients of one of the nation's highest decorations of valor, as specified, and recipients of the Purple Heart.

The Department of Motor Vehicles would be required to report to the Legislature regarding the number and value of

exemptions allowed by these provisions. This bill would repeal these provisions as of January 1, 2006.

This bill would take effect immediately as a tax levy, but would apply only to vehicle license fees having a final due date on or after January 1, 2001.

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 10783 of the Revenue and
2 Taxation Code is amended to read:

3 10783. (a) The license fee imposed by this part does
4 not apply to a passenger vehicle, a motorcycle, or a
5 commercial vehicle of less than 8,001 pounds unladen
6 weight, unless the vehicle is used for transportation for
7 hire, compensation, or profit, if the vehicle is owned by
8 any disabled veteran, as defined in Section 295.7 of the
9 Vehicle Code, any Pearl Harbor survivor, as described in
10 Section 5101.3 of the Vehicle Code, any recipient of one
11 of the nation’s highest decorations of valor, as specified in
12 subdivision (a) of Section 5101.4 of the Vehicle Code, any
13 former American prisoner of war, or any veteran who is
14 a Congressional Medal of Honor recipient, or any
15 recipient of the Purple Heart, as established pursuant to
16 subdivision (b) of Section 5101.8 of the Vehicle Code.

17 (b) The exemption granted by subdivision (a) shall
18 extend to not more than one vehicle owned by the
19 veteran, or former American prisoner of war, and is
20 applicable to the same vehicle as described in subdivision
21 (b) of Section 9105 of the Vehicle Code.

22 (c) (1) The Department of Motor Vehicles may
23 require any disabled veteran applying for an exemption
24 under this section to submit a certificate signed by a
25 physician or surgeon substantiating the disability.

26 (2) The Department of Motor Vehicles may require
27 any person applying for an exemption under this section
28 for either of the following reasons to do any of the
29 following:



1 (A) By reason of the person's status as a former
2 American prisoner of war, to show, by satisfactory proof,
3 his or her former prisoner-of-war status.

4 (B) By reason of the person's status of receiving the
5 Congressional Medal of Honor, to show, by satisfactory
6 proof, that he or she is a Congressional Medal of Honor
7 recipient.

8 (C) By reason of the person's status as a Pearl Harbor
9 survivor, to satisfactorily prove that status pursuant to
10 subdivision (b) of Section 5101.3 of the Vehicle Code.

11 (D) By reason of the person's status as a recipient of
12 one of the nation's highest decorations of valor, to provide
13 evidence pursuant to subdivisions (a) and (b) of Section
14 5101.4 of the Vehicle Code.

15 (E) By reason of the person's status as a recipient of the
16 Purple Heart, to satisfactorily prove that status pursuant
17 to subdivision (b) of Section 5101.8 of the Vehicle Code.

18 ~~(d) This section shall become operative on July 1, 1999.~~

19 *(d) Beginning in 2002 and annually thereafter, the*
20 *Department of Motor Vehicles shall report to the*
21 *Legislature regarding the number and value of*
22 *exemptions allowed by this section.*

23 *(e) This section shall remain in effect only until*
24 *January 1, 2006, and as of that date is repealed, unless a*
25 *later enacted statute, that is enacted before January 1,*
26 *2006, deletes or extends that date.*

27 SEC. 2. This act provides for a tax levy within the
28 meaning of Article IV of the ~~California~~ Constitution and
29 shall go into ~~effect—immediately~~ *immediate effect*.
30 However, this act shall only apply to vehicle license fees
31 having a final due date on or after January 1, 2001.

