

AMENDED IN SENATE APRIL 10, 2014

SENATE BILL

No. 1413

Introduced by Senator Wyland

February 21, 2014

An act to amend ~~Section~~ *Sections 4213, 4220, and 4222* of the Public Resources Code, relating to forestry and fire prevention.

LEGISLATIVE COUNSEL'S DIGEST

SB 1413, as amended, Wyland. State responsibility areas: fire prevention fees.

Existing law requires the state to have the primary financial responsibility for preventing and suppressing fires in areas that the State Board of Forestry and Fire Protection has determined are state responsibility areas, as defined. Existing law requires that, commencing with the 2011–12 fiscal year, a fire prevention fee not to exceed \$150 be charged on each structure on a parcel that is within a state responsibility area, collected annually by the State Board of Equalization, in accordance with specified procedures, and specifies that the annual fee shall be due and payable 30 days from the date of assessment by the state board. *Existing law authorizes a petition for redetermination of the fee to be filed within 30 days after service of a notice of determination, as specified.*

This bill would extend the time when the fire prevention fee is due and payable from 30 to 60 days from the date of assessment by the State Board of Equalization *and would authorize the petition for redetermination to be filed within 60 days after service of the notice of determination, as specified.*

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 4213 of the Public Resources Code is
2 amended to read:

3 4213. (a) (1) Commencing with the 2011–12 fiscal year, the
4 fire prevention fee imposed pursuant to Section 4212 shall be
5 collected annually by the State Board of Equalization in accordance
6 with the Fee Collection Procedures Law (Part 30 (commencing
7 with Section 55001) of Division 2 of the Revenue and Taxation
8 Code).

9 (2) Notwithstanding the appeal provisions in the Fee Collection
10 Procedures Law, a determination by the department that a person
11 is required to pay a fire prevention fee, or a determination by the
12 department regarding the amount of that fee, is subject to review
13 under Article 2 (commencing with Section 4220) and is not subject
14 to a petition for redetermination by the State Board of Equalization.

15 (3) (A) Notwithstanding the refund provisions in the Fee
16 Collection Procedures Law, the State Board of Equalization shall
17 not accept any claim for refund that is based on the assertion that
18 a determination by the department improperly or erroneously
19 calculated the amount of the fire prevention fee, or incorrectly
20 determined that the person is subject to that fee, unless that
21 determination has been set aside by the department or a court
22 reviewing the determination of the department.

23 (B) If it is determined by the department or a reviewing court
24 that a person is entitled to a refund of all or part of the fire
25 prevention fee, the person shall make a claim to the State Board
26 of Equalization pursuant to Chapter 5 (commencing with Section
27 55221) of Part 30 of Division 2 of the Revenue and Taxation Code.

28 (b) The annual fire prevention fee shall be due and payable 60
29 days from the date of assessment by the State Board of
30 Equalization.

31 (c) On or before each January 1, the department shall annually
32 transmit to the State Board of Equalization the appropriate name
33 and address of each person who is liable for the fire prevention
34 fee and the amount of the fee to be assessed, as authorized by this
35 article, and at the same time the department shall provide to the
36 State Board of Equalization a contact telephone number for the
37 board to be printed on the bill to respond to questions about the
38 fee.

(d) Commencing with the 2012–13 fiscal year, if in any given fiscal year there are sufficient amounts of money in the State Responsibility Area Fire Prevention Fund created pursuant to Section 4214 to finance the costs of the programs under subdivision (d) of Section 4214 for that fiscal year, the fee may not be collected that fiscal year.

SEC. 2. Section 4220 of the Public Resources Code is amended to read:

4220. A person from whom the fire prevention fee is determined to be due under this chapter may petition for a redetermination of whether this chapter applies to that person within ~~30~~ 60 days after service upon him or her of a notice of the determination. If a petition for redetermination is not filed within the ~~30-day~~ 60-day period, the amount determined to be due becomes final at the expiration of the ~~30-day~~ 60-day period.

SEC. 3. Section 4222 of the Public Resources Code is amended to read:

4222. If a petition for redetermination of the application of this chapter is filed within the ~~30-day~~ 60-day period, the department shall reconsider whether the fee is due and make a determination in writing. The department may eliminate the fee based on a determination that this chapter does not apply to the person who filed the petition.