

2014

Revenue and Taxation Legislative Summary 2014

Assembly Committee on Revenue and Taxation

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**Assembly Committee on
Revenue and Taxation**

California State Legislature

**Revenue and Taxation
Legislative Summary
2014**



Honorable Raul Bocanegra, Chair

Honorable Diane Harkey, Vice-Chair

December 2014

**ASSEMBLY COMMITTEE
ON
REVENUE AND TAXATION**

***2014
LEGISLATIVE SUMMARY***

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2014

LEGISLATIVE SUMMARY

The following is a list of tax-related bills that the Legislature considered during the second year of the 2013-14 Legislative Session. The measures are listed in bill number order, with 2014 chapter numbers provided, and the provisions of each bill are briefly summarized. The list also includes bills that were introduced, but which did not reach the Assembly Floor, as well as bills that were adopted by the Legislature but vetoed by the Governor.

The Assembly Committee on Revenue and Taxation heard the majority of bills listed in this report.

This publication is intended to be a useful summary of the Legislature's work in the area of revenue and taxation during 2014. An electronic copy of this document is also available under "Publications" on the committee's web page at www.assembly.ca.gov.

Copies of analyses prepared by the Assembly Committee on Revenue and Taxation can be obtained by accessing the Official California Legislative Information internet web page maintained by the Legislative Counsel at www.leginfo.ca.gov, or by writing to the Assembly Committee on Revenue and Taxation, Legislative Office Building, 1020 "N" Street - Room 167-A, Sacramento, CA 95814.

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

2014 LEGISLATIVE SUMMARY

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ASSEMBLY BILLS

AB 43 (Bocanegra). Sales and Use Taxes: Claim for Refund: Customer Refunds

Authorizes a person to assign irrevocably to a customer the right to receive a refund under the Sales and Use Tax Law, provided specified conditions are met.

Status: Held on Senate Appropriations Committee's Suspense File. Returned to the Secretary of the Senate.

AB 132 (Holden). Personal Income Taxes: Retirement Plans: Early Distributions

Temporarily waives the two- and one-half percent penalty otherwise imposed on early distributions from qualified retirement plans, provided that the distribution is received by an individual who uses the funds to pay the mortgage interest or principal on his/her principal residence, as provided.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 769 (Skinner). Sales and Use Taxes: Exemption: Efficient Clothes Washers

Exempts, on and after July 1, 2014, the gross receipts not exceeding \$750 from the sale of a qualified efficient clothes washer purchased for installation and use in California.

Status: Never heard by the Senate Governance and Finance Committee. Returned to the Secretary of the Senate.

AB 777 (Muratsuchi). Taxes: Exemption: Space Flight Property

Exempts tangible personal property, as defined, that has space flight capacity from property tax.

Status: Chapter 13, Statutes of 2014

AB 877 (Bocanegra and Jones-Sawyer). Income and Corporation Taxes: Denial of Deduction: Owner Fine or Penalty

Disallows a deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise, where that fine or penalty is assessed or imposed by the professional sports league that includes that franchise.

Status: Chapter 792, Statutes of 2014

AB 901 (Wieckowski). Income Taxes: Exclusion: Qualified Small Business Stock

Provides, in modified conformity with federal income tax law, that gross income does not include 50 percent of any gain from the sale or exchange of qualified small business stock, as defined, held for more than five years, as provided. Declares that the retroactive application of this provision serve a public purpose and appropriates from the General Fund an amount sufficient to make the refunds.

Status: Never heard by this Committee. Returned to the Chief Clerk

AB 919 (Williams). Sales and Use Taxes: Veterans: Itinerant Vendors: Repayment

Enables a "qualified veteran" to receive from the state a "qualified repayment" of state and local sales taxes paid to the Board of Equalization during the eight-year period beginning on and after April 1, 2002, and before April 1, 2010.

Status: Chapter 643, Statutes of 2014

AB 943 (Nestande). Corporation Tax Law: Credits: K-12 Education Programs and Scholarships

Enacts the Education Investment Incentives Act and allows, for taxable years beginning on or after January 1, 2015, and before January 1, 2020, a credit under the Corporation Tax Law (the "scholarship tax credit") equal to 50 percent of a taxpayer's monetary contribution to a qualified nonprofit organization, if the contribution is made for purposes of funding a "qualified grant" for a "K-12 education innovative program" for pupils attending private, public, or charter schools; or, funding qualified "K-12 education scholarships" for a specified pupil to attend private school or partial or full payments of fees associated with the general costs of transportation to attend a private, public, or charter school. Limits the aggregate amount of the tax credits allowed under this bill to \$50 million for each calendar year, but authorizes the Legislature to increase this amount.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 975 (Wieckowski). Health Facilities Community Benefits

Revises California's nonprofit community benefits requirements, creates a definition for "charity care," requires the Office of Statewide Health Planning and Development to develop a standardized methodology for calculating community benefits, and clarifies the scope of the property tax exemption for hospitals, among other things. Specifically, creates a rebuttable presumption that a hospital is organized or operated for profit if, during the immediately preceding fiscal year, the hospital's operating revenues, as defined, exceed 10 percent of its operating expenses. Defines "operating expenses" to include depreciation based on cost of replacement and amortization of, and interest on, indebtedness. States that the provision creating the rebuttable presumption does not constitute a change in, and is declaratory of, existing law.

Status: Died on the Assembly Inactive File. Returned to the Chief Clerk.

AB 990 (Conway). Income Taxes: Minimum Franchise Tax

Reduces the annual minimum franchise tax imposed under the Corporation Tax Law to \$700 for taxable years beginning on or after January 1, 2013.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1018 (Conway). Income Taxes: Deduction: Medical Expenses

Excludes from the definition of "gross income," under the Personal Income Tax Law, an unspecified amount of qualified expenses, not compensated for by insurance, paid for medical care of the taxpayer, the taxpayer's spouse or registered domestic partner, or a dependent, as provided.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1143 (Skinner). Tax Administration: Suspension or Forfeiture: Limited Liability Companies: Check-the-Box Regulations: Property Tax Assessment

Provides that a foreign nonqualified limited liability company is subject to contract voidability provisions if that company has failed to file a required tax return with the Franchise Tax Board or pay the amount of state tax due. Also, conforms state tax law to changes made to the federal "check-the-box" regulations.

Status: Chapter 325, Statutes of 2014

AB 1172 (Bocanegra). Income Taxes: Charitable Remainder Trusts

Provides that any unrelated business taxable income generated by a charitable remainder trust shall be subject to the Personal Income Tax, and deletes previous law that conformed to pre-2006 federal law that revoked the charitable remainder trust's tax-exempt status if it generated unrelated business taxable income.

Status: Died on the Assembly Third Reading File. Returned to the Chief Clerk.

AB 1324 (Skinner). Transactions and Use Taxes: City of El Cerrito

Allows the City of El Cerrito to adopt an ordinance to impose a transactions and use tax for general purposes at a rate not to exceed 0.5 percent that would, in combination with other taxes, exceed the statutory limit of two percent.

Status: Chapter 795, Statutes of 2014

AB 1393 (Perea). Personal Income Taxes: Income Exclusion: Mortgage Debt Forgiveness

Extends the tax relief for income generated from the discharge of qualified principal residence indebtedness through taxable year 2013, in modified conformity to federal law.

Status: Chapter 152, Statutes of 2014

AB 1413 (Committee on Revenue and Taxation). Corporation Tax Law: Tentative Minimum Tax: Credits: Exempt Organizations

Clarifies the scope of the California Motion Picture Tax Credit utilization and simplifies the process by which certain nonprofit organizations may obtain tax-exempt status in California.

Status: Died on the Senate Inactive File. Returned to the Secretary of the Senate.

AB 1510 (Nazarian). Income Taxes: Credit: Seismic Retrofits

Allows, for taxable years beginning on or after January 1, 2015, and before January 1, 2020, a tax credit equal to 30 percent of the qualified costs paid or incurred by a qualified taxpayer for any seismic retrofit construction on a qualified building, as defined.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1560 (Quirk-Silva). Income Taxes: Credits: California Competes Tax Credit

Increases the total aggregate amount of the California Competes Tax Credit that may be annually allocated by the Governor's Office of Business and Economic Development to eligible businesses, as provided.

Status: Chapter 378, Statutes of 2014

AB 1561 (Rodriguez). Taxpayer Contributions: California Firefighters' and Peace Officer Memorial Funds

Extends, from January 1, 2016, to January 1, 2021, the statutory sunset date for two voluntary contribution funds on the state personal income tax return.

Status: Chapter 127, Statutes of 2014

AB 1564 (V. Manuel Perez). Income Taxes: Research and Development Credit

Temporarily increases the rates of the general research credit and the university "basic research" credit, as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1569 (Rodriguez). Income Taxes: Credits: Apprenticeships

Establishes a tax credit under both the Personal Income Tax and Corporation Tax laws, for taxable years beginning on or after January 1, 2016, and before January 1, 2020, equal to \$2,000 for each registered apprentice trained by the taxpayer in the taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1645 (Alejo). Business Entities: Minimum Franchise Tax: Annual Tax: Exemption

Exempts limited partnerships, limited liability companies, and limited liability partnerships from the minimum franchise tax in the first two taxable years, and exempts corporations from the minimum franchise tax in the second taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1651 (Donnelly). Income Taxes: Deductions: Loss of Fair Market Value

Allows a deduction, under both the Personal Income Tax Law and the Corporation Tax Law, in an amount equal to the loss in fair market value of any tangible personal property, as specified, attributable to a rule or regulation promulgated by a California state agency or a statute enacted by the California Legislature that took effect in the taxable year in which the deduction is claimed.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 1661 (Bonta). The Healthy Options for Everyone Act of 2014

Establishes the Healthy Options for Everyone (HOPE) Act of 2014 to authorize the creation of HOPE Incentive Zones designed to increase the availability of fresh fruits and vegetables, and other grown foods.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1717 (Perea). Telecommunications: Prepaid Mobile Telephony Services: State Surcharge and Fees: Local Charges Collection

Establishes a new point-of-sale system for collecting and remitting specified fees, surcharges, and taxes applicable to prepaid mobile telephony services.

Status: Chapter 885, Statutes of 2014

AB 1745 (Morrell). Personal Income Tax: Credits: Charitable Contributions

Creates a credit under the Personal Income Tax Law, for each taxable year beginning on or after January 1, 2014, in an amount equal to the amount donated to a qualified charitable organization, as defined, not to exceed a specified amount per taxable year. Requires the Franchise Tax Board to certify that the organization is a qualified charitable organization and to post a list of the certified qualified charitable organizations on its Internet Web site.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1760 (Chau and Bocanegra). Property Taxation: Welfare Exemption: Rental Housing and Related Facilities: Payment in Lieu of Taxes Agreement

Provides that, on or after January 1, 2015, a local government shall not enter into a payment in lieu of taxes (PILOT) agreement with a low-income housing project owner. Any PILOT agreement so entered shall be void and unenforceable. Additionally establishes a conclusive presumption that payments made under a PILOT agreement entered into *before* January 1, 2015, were and are used to maintain the affordability of the low-income units.

Status: Chapter 671, Statutes of 2014

AB 1765 (Jones-Sawyer). Personal Income Taxes: Voluntary Contributions: Habitat for Humanity Fund

Authorizes the addition of a Habitat for Humanity Fund checkoff to the personal income tax return upon the removal of another voluntary contribution fund from the return.

Status: Chapter 354, Statutes of 2014

AB 1769 (Dababneh). Limited Liability Company: Fees: Exception

Eliminates the annual fee for a new limited liability company that is a small business for the first two taxable years.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1777 (Quirk-Silva). Income Taxation: Timeliness Penalty: Abatement

Requires the Franchise Tax Board, upon taxpayer request, to abate a timeliness penalty (Failure-to-File or Failure-to-Pay), as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1778 (Allen). Income Taxes: Annual Tax: Limited Liability Company: Exemption

Excludes from the definition of a "limited liability company," a limited liability company formed exclusively for the purpose of acquiring and holding title to intangible personal property in a single other corporation, limited liability company, or partnership.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1785 (Garcia). Cigarette and Tobacco Products Tax Law: Master Settlement Agreement: Information Sharing

Authorizes the Board of Equalization to disclose to the Attorney General any information received under the Cigarette and Tobacco Products Tax Law for purposes of determining compliance with and enforcing the Master Settlement Agreement.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1786 (Olsen). Personal Income Taxes: Deduction: Education Expenses

Allows an "above-the-line" deduction for the cost of education-related expenses of the taxpayer's dependent child attending public or private school, not to exceed \$2,500.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 1796 (Linder). Franchise Tax Board: Refunds: Direct Deposit: Taxpayer Form Instructions

Requires the Franchise Tax Board to revise the personal income tax returns to include information about the ability of a taxpayer to directly deposit a portion of any refund into the Golden State Scholarshare College Savings Trust (ScholarShare).

Status: Chapter 135, Statutes of 2014

AB 1831 (Conway). California Health Insurance Fairness Act: Personal Income Tax: Deduction: Medical Insurance

Allows an individual taxpayer, for taxable years beginning on or after January 1, 2014, to deduct his/her medical insurance premiums in computing the adjusted gross income, as an alternative to the deduction allowed under current law for itemized medical expenses subject to the 7.5 percent threshold.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 1833 (Garcia). Personal Income Taxes: Voluntary Contributions: California Fund for Senior Citizens

Eliminates the minimum contribution requirement for the California Fund for Senior Citizens.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1839 (Gatto and Bocanegra). Income Taxes: Qualified Motion Pictures

Creates a tax credit, under both the Personal Income Tax and the Corporation Tax Laws, for qualified expenditures incurred for the production of qualified motion pictures in California for taxable years beginning on or after January 1, 2016. Authorizes the California Film Commission to administer the program and allocate the tax credits, subject to a \$230 million cap in the first year (2015-16) and a \$330 million aggregate annual cap for the 2016-17 fiscal year and each fiscal year thereafter, through and including the 2019-20 fiscal year.

Status: Chapter 413, Statutes of 2014

AB 1842 (Dahle). Tax Information: Administration

Requires the Franchise Tax Board, the Board of Equalization, and the Employment Development Department to conduct a feasibility study on the development of a single Internet Web-based portal that virtually consolidates the three agencies.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 1889 (Hagman). Minimum Franchise Tax: Annual Tax: Small Business

Reduces the minimum franchise tax to \$400 for a new corporation in the second taxable year, and reduces the annual tax to \$400 for new limited partnerships, new limited liability partnerships, and new limited liability companies defined as small businesses in the first taxable year.

Status: Held on this Committee's Suspense File. Returned to Chief Clerk

AB 1891 (Donnelly). Sales and Use Taxes: Exemption: Water Desalination: Equipment

Establishes a sales and use tax exemption for any equipment purchased to be primarily used for water desalination, as defined.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 1907 (Ridley-Thomas). Use Fuel Tax: Natural Gas: Gallon Equivalent

Requires that Compressed Natural Gas and Liquefied Natural Gas sold at retail for use as a motor vehicle fuel be sold in a gasoline gallon or diesel gallon equivalent, and revises the corresponding excise tax accordingly to remain revenue neutral.

Status: Chapter 805, Statutes of 2014

AB 1954 (Harkey). Fire Prevention Fee: Board of Equalization: Appeals

Allows a feepayer to appeal, to the Board of Equalization, a decision of the Department of Forestry and Fire Protection regarding the applicability of the fire prevention fee.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 1956 (Bonilla). Personal Income Tax: Credit: Qualified Tuition Program

Provides a refundable tax credit in the amount of 20 percent of the contributions made to a qualified tuition program, not to exceed \$500 per return.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1984 (Harkey). Income Taxes: Net Operating Losses: Carrybacks: Overpayments: Estimated Tax

Conforms California tax law to federal tax law with respect to the extension of time for repayment of taxes by corporations expecting net operating loss carrybacks and the tentative refund adjustment (quick refund) for NOL carrybacks.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 1997 (Gorell). Sales and Use Taxes: Exemptions: Unmanned Aerial Vehicle Manufacturing Income Taxes: Credits: Hiring

Establishes a sales and use tax exemption for tangible personal property used in unmanned aerial vehicle manufacturing, and allows unmanned aerial vehicle manufacturers an income tax credit based on qualified wages paid to employees.

Status: Never head by this Committee. Returned to the Chief Clerk.

AB 2009 (Weber). Board of Equalization: Administration: Managed Audit Program

Authorizes a managed audit program, akin to the program already authorized under the Sales and Use Tax Law, for various tax and fee programs administered by the Board of Equalization.

Status: Chapter 105, Statutes of 2014

AB 2012 (Morrell). Voluntary Contributions: California Fund for Senior Citizens

Eliminates the minimum contribution requirement for the California Fund for Senior Citizens.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2014 (Alejo). Taxation: Undocumented Immigrants

Directs the Franchise Tax Board to advertise the availability of filing a state income tax return using an individual taxpayer identification number by a California resident who is not eligible to receive a social security number.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2031 (Dahle). Forest Resources: Timber Assessment

Relieves retailers with sales of qualified lumber and engineered wood products of less than \$25,000 during the previous calendar year from liability to collect the Lumber Products Assessment and to report to the Board of Equalization.

Status: Chapter 810, Statutes of 2014

AB 2080 (Donnelly). Personal Income Taxes: Unemployment Insurance: Tips

Excludes tips from gross income for purposes of the Personal Income Tax Law and from the definition of wages paid for the purposes of income tax withholding and for the purposes of unemployment insurance tax.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2086 (Ian Calderon). Business Entities: Annual Tax: Minimum Franchise Tax: Fees

Provides limited liability companies with various installment payment options for paying the minimum franchise tax, and provides corporations with similar installment payment options for paying the estimated minimum franchise tax.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2097 (Morrell). Taxation: Homeowners' Exemption and Renters' Credit

Increases the amount of the homeowners' property tax exemption and the qualified renters' credit and provides for automatic annual adjustments to the amount of the homeowners' exemption based on the House Price Index in California.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2107 (Gorell and Olsen). Preschool: Privately Funded Pilot Program: Tax Credits

Creates the California Preschool Investment Pilot Program to incentivize private contributions to state preschools through a tax credit and allows an income tax credit equal to 40 percent of the amount contributed by an individual or corporate taxpayer to the newly established California Preschool Investment Fund. Requires the California Department of Education (CDE) to use the contributions to fund state preschool programs after reimbursing the General Fund for credits issued and reimbursing costs to CDE and the Franchise Tax Board.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2109 (Daly). Controller: Reports: Parcel Taxes

Requires the State Controller to report annually on each locally assessed parcel tax, as specified, and requires each county, city, and special district to provide any information required by the State Controller in order to complete the report.

Status: Chapter 781, Statutes of 2014

AB 2114 (Pan). Taxation: Qualified Heavy Equipment

Imposes a tax on every qualified renter of qualified heavy equipment at the rate of 0.75 percent of the rental price.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2119 (Stone). Local Taxes: Transactions and Use Taxes

Authorizes a county board of supervisors to levy, increase, or extend a transactions and use tax, for general or specific purposes, within the unincorporated area of the county, if the ordinance proposing the tax is approved by the qualified voters of the unincorporated area.

Status: Chapter 149, Statutes of 2014

AB 2164 (Patterson). Income Taxes: Credit: Education and Training

Creates a tax credit, under both the Personal Income Tax Law and the Corporation Tax Law, in an amount equal to 50 percent of the costs paid or incurred by an employer during the taxable year for qualified education and training of the qualified employees, as defined.

Allows the credit in each taxable year beginning on or after January 1, 2014, and before January 1, 2019, and limits the credit amount to \$2,500 per qualified employee per taxable year.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2175 (Daly and Ting). Renter's Tax Assistance Act

Enacts the Renter's Tax Assistance Act to provide assistance payments to eligible individuals who rent their principal residences. Specifically, allows a renter with a gross household income, after certain specified actual cash expenditures, of \$42,588 or less to receive assistance payments based on a percentage or multiple of the applicable statutory property tax equivalent.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2231 (Gordon, Levine, and Patterson). State Controller: Property Tax Postponement

Reinstates the Senior Citizens and Disabled Citizens Property Tax Postponement program to provide property tax deferment to seniors and disabled persons.

Status: Chapter 703, Statutes of 2014

AB 2234 (Ting). Board of Equalization: Surveys: Assessment Procedures: Counties and Cities and Counties

Makes specified changes to the survey requirements applicable to the Board of Equalization in determining the adequacy of the procedures and practices employed by county assessors in their valuation of property.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2244 (Chau). Corporation Taxes: Minimum Franchise Tax: Annual Tax: Dormant and Inactive Business Entities

Allows a business entity to pay a minimum franchise tax of \$200 if the business entity is dormant or \$50 if the business entity is inactive.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2249 (Bloom). Tax Administration: Taxpayers' Rights Advocate: Levy or Notice to Withhold: Return of Funds

Increases to \$2,300 the amount the Taxpayers' Rights Advocate is authorized to return upon a finding that a levy or notice to withhold threatens the health or welfare of a taxpayer, or his or her spouse and dependents or family.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2257 (Cooley). Property Tax: Tax-Defaulted Property: Excess Proceeds from Sale

Requires any excess proceeds from the sale of tax-defaulted property to be transferred to the county general fund, after paying for specified county administrative costs and satisfying specified claims on the proceeds from the sale.

Makes changes to the distribution of excess proceeds to the parties of interest from the sale of tax-defaulted property if the board of supervisors has been petitioned to rescind the tax sale, as specified.

Status: Chapter 501, Statutes of 2014

AB 2262 (Fraizer). Private Railroad Car Tax

Changes the method of calculating the property tax on private railroad cars by switching from calendar days to miles traveled, and modifies the depreciation schedule as specified.

Status: Held on the Senate Appropriations Committee's Suspense File. Returned to the Secretary of the Senate.

AB 2323 (Gorell). Personal Income Tax Law: Gross Income Exclusion: Olympic and Paralympic Games

Excludes from gross income the value of any medal given by the International Olympic Committee, and any prize money or honoraria received from the United States Olympic Committee, on account of the Olympic games or the Paralympic games.

Status: Held on the Senate Appropriations Committee's Suspense File. Returned to the Secretary of the Senate.

AB 2326 (Dickinson). Personal Income Tax: Deductions: Pet Adoption Costs

Allows a deduction, not to exceed \$100, for the qualified costs paid or incurred by a taxpayer for the adoption of a pet from a qualified animal rescue organization.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2329 (Melendez). Personal Income Tax Law: Exclusion: Military Veterans: Concurrent Retirement and Disability Pay

Excludes from gross income, for taxable years beginning on or after January 1, 2015 and before January 1, 2020, Concurrent Retirement and Disability Pay payments, as defined, received by active, reserve, or retired members of the United States military who served in active duty.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2330 (Mullin). Income Taxes: Credits: Research Activities

Conforms California tax law, for taxable years beginning on or after January 1, 2015 and before January 1, 2022, to the federal alternative simplified credit; repeals the alternative incremental credit; and conforms to recent federal changes related to acquisitions, dispositions, and aggregations.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2358 (Harkey). Taxation: Cancellation of Indebtedness: Mortgage Debt Forgiveness

Extends for one additional taxable year, in modified conformity to the recently enacted federal law, the tax relief for income generated from the discharge of qualified principal residence indebtedness.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2367 (Donnelly). Personal Income Taxes: Credits: Health Care Coverage

Establishes an income tax credit for an increase in health insurance expenses, as provided. Specifically, allows a credit, under the Personal Income Tax law, in an amount equal to the difference between the annual premium amount paid during the taxable year by a qualified taxpayer for an individual health care service plan, or individual policy of health insurance, and the annual premium amount paid by the taxpayer prior to March 31, 2014. Provides that the credit is allowed for taxable years beginning on or after January 1, 2014, and before an unspecified date.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2372 (Ammiano and Bocanegra). Property Taxation: Change in Ownership

Modifies current standards for reassessing property owned by a legal entity when a "change in ownership" of real property has occurred for property tax purposes.

Status: Held on the Senate Appropriations Committee's Suspense File. Returned to the Secretary of the Senate.

AB 2389 (Fox). Local Government: Capital Investment Incentive Programs: Corporation Tax Credits: Qualified Wages: New Advanced Strategic Aircraft Program

Modifies the current capital investment incentive program for local governments and allows a tax credit under the Corporation Tax Law to a qualified taxpayer in an amount equal to 17.5 percent of qualified wages paid by the taxpayer during the taxable year to qualified full-time employees, as specified.

Status: Chapter 116, Statutes of 2014

AB 2421 (Nestande). Corporation Tax Law: Credits: Homeless and Foster Youth Opportunities Investment Act

Enacts the Homeless and Foster Youth Opportunities Investment Act, which allows a credit under the Corporation Tax Law of up to \$200,000, for taxable years beginning on or after January 1, 2015 and before January 1, 2020, equal to 50 percent of a taxpayer's contributions made during the taxable year to a qualified K-College education scholarship organization to fund education scholarships for specified pupils.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2422 (Nestande). Corporation Tax Law: Credits: STEAM Investment Incentives Act

Establishes the STEAM Investment Incentives Act and allows, for taxable years beginning on or after January 1, 2015, and before January 1, 2020, a credit under the Corporation Tax Law equal to 50 percent of a taxpayer's monetary contribution to a nonprofit educational improvement organization, as defined, to fund a qualified grant for a K-12 education innovative program for pupils attending private, public, or charter schools. Limits the aggregate amount of the tax credits allowed under this bill in each calendar year to \$50 million and limits the maximum amount allowed to each taxpayer per taxable year to \$200,000.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2426 (Nestande). Income Taxes: Education Savings Accounts

Provides an "above-the-line" deduction for amounts contributed to a Coverdell Education Savings Account from gross income, up to \$750 per taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2427 (Jones-Sawyer). Personal Income Tax Law: Credit: Qualified Teachers

Allows a personal income tax credit for amounts paid by a qualified teacher for "instructional materials and classroom supplies", as defined.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2428 (Patterson). Income Taxes: Minimum Franchise Tax: Annual Tax: Deductions: Exemptions

Provides a deduction in the amount of qualified income earned or received by a qualified taxpayer from a qualified business, eliminates the minimum franchise tax for limited partnerships, limited liability companies, limited liability partnerships, and corporations for the first five consecutive years, eliminates the annual fee imposed on limited liability companies for the first five taxable years, and provides other tax relief.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2429 (Patterson). Board of Equalization: Administration: Interest

Revises existing law to provide that the same interest rate applies to both late tax payments and overpayment refunds, for purposes of the tax and fee programs administered by the Board of Equalization.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2434 (Gomez). Income Taxes: Exclusion

Provides, for taxable years beginning on or after January 1, 2014, and before January 1, 2019, a gross income exclusion for amounts received as a rebate, voucher, or other financial incentive issued by a local water agency or supplier for participation in a turf removal water conservation program.

Status: Chapter 738, Statutes of 2014

AB 2466 (Nestande). Minimum Franchise Tax: Annual Tax: Exemption: Veterans Small Businesses

Reduces the minimum franchise tax, for taxable years beginning on or after January 1, 2015 and before January 1, 2018, to \$99 for a corporation or a limited liability company that is a new, veteran-owned small business, and eliminates the tax if the business operates at a loss or ceases operation.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2495 (Melendez). Minimum Franchise Tax: Annual Tax: Exemption

Eliminates the minimum franchise tax for limited partnerships, limited liability partnerships, limited liability companies, and corporations for the first five consecutive taxable years.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2510 (Wagner). Tax Administration: Refunds: Property Tax: State Assessment: Actions

Extends the statute of limitations for filing a claim for refund indefinitely in the case where a tax, fee, assessment, surcharge, or other amounts have been determined by a court to have been illegally levied or collected by the Franchise Tax Board or the Board of Equalization, as specified.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2514 (Pan). Income Taxes: Credits: Rural Health Care Professionals

Allows a personal income tax credit to encourage health care professionals to locate in medically underserved areas of California.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2517 (Daly). Economic Development: Taxation: Credits: Certifications

Allows local entities until January 1, 2016, to issue Enterprise Zone employee eligibility vouchers when voucher applications are submitted by January 1, 2015.

Status: Never heard by the Senate Governance and Finance Committee. Returned to the Secretary of the Senate.

AB 2519 (Patterson). Personal Income Taxes: Credit: Education Expenses

Creates an income tax credit, for each taxable year beginning on or after January 1, 2015, and before January 1, 2020, equal to 15 percent of the tuition paid or incurred by the taxpayer for education and training obtained at a vocational institution, subject to a maximum credit of \$2,500. Provides that the credit is not allowed to a taxpayer who either deducts the tuition paid or incurred as an ordinary business expense or pays for the tuition with distributions from the taxpayer's Golden State Scholarshare College Savings Account.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2537 (Grove). Income Taxes: Credits: Water-Conserving Plumbing Fixtures

Allows, for taxable years beginning on or after January 1, 2014, a credit equal to 25 percent of the amount paid or incurred during the taxable year by a "qualified taxpayer" for the installation of one or more "water-conserving plumbing fixtures" by a licensed plumber to replace a "noncompliant plumbing fixture" on "qualified real property" in California.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2576 (Harkey). Income Tax: Health Savings Accounts

Conforms California tax law to federal tax law with respect to health savings accounts for taxable years beginning on or after January 1, 2014.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2597 (Ting). Energy: PACE Program

Modifies the California Alternative Energy and Advanced Transportation Financing Authority's underwriting standard for the Property Assessed Clean Energy program by

providing that financing cannot exceed 15 percent for the first \$700,000 of the value of the property and 10 percent for the remaining value of the property, and substitutes the term "loan" with "financing" within various parts of the Property Assessed Clean Energy program.

Status: Chapter 614, Statutes of 2014

AB 2606 (Dababneh). Income Taxes: Credit: Long-Term Care

Allows a credit equal to \$500 multiplied by the number of "applicable individuals" for whom the taxpayer is an "eligible caregiver" during the taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2654 (Quirk-Silva). Personal Income Tax Return: Disclosure of Information: Postsecondary Education Financial Assistance Eligibility

Authorizes the Franchise Tax Board to include on the personal income tax return a space labeled "Postsecondary Education Financial Assistance Eligibility" to allow specified low- or moderate-income individuals to authorize the disclosure of specified tax information to the Student Aid Commission.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AB 2681 (Dababneh). Sales and Use Tax: Retail Sale: Storage Use: Counterfeit Mark

Provides that a "retail sale" or "sale at retail" also includes any sale by a convicted seller, as defined, of tangible personal property with a counterfeit mark regardless of whether the sale is for resale in the regular course of business.

Status: Chapter 362, Statutes of 2014

AB 2691 (Harkey). Sales and Use Tax Law: Wireless Communication Devices: Bundled Transactions

Provides that, for purposes of the Sales and Use Tax Law, "gross receipts" and "sales price" from the retail sale of a "wireless communication device" shall be limited to the amount charged for the sale of the "wireless telecommunication device" when it is sold in a "bundled transaction."

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

AB 2700 (Nazarian). Income Taxes: Credits: Motion Pictures: Qualified Post-Production Costs

Allows a credit under either the Personal Income Tax Law or the Corporation Tax Law for the post-production of a qualified motion picture, as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File. Returned to the Chief Clerk.

AB 2734 (Committee on Insurance). Insurance: Omnibus

Contains numerous technical and noncontroversial provisions related to insurance law. Among other things, the tax-related provisions raise, from \$5,000 to \$20,000, the annual tax threshold that triggers an obligation on the part of a surplus line broker to make monthly installment payments. Additionally raises the annual tax threshold that triggers an obligation on the part of insurers transacting insurance in this state to make prepayments of the annual tax for the current calendar year.

Status: Chapter 362, Statutes of 2014

AB 2754 (Committee on Revenue and Taxation). Income Taxes: Credits: Electronic Filing: Charitable Remainder Trusts

Requires that the dependent's tax identification number be included on a return when claiming a Dependent Exemption Credit, requires a business entity that prepares a return using tax preparation software to file the return electronically, allows taxpayers to use the Governor's Office of Business and Economic Development (GO-Biz) California Competes tax credits to reduce the tentative minimum tax, and allows a charitable remainder trust, in modified conformity with the federal income tax law, to retain its tax-exempt status when it has unrelated business taxable income by paying tax on that income.

Status: Chapter 478, Statutes of 2014

AB 2758 (Committee on Revenue and Taxation). Sales and Use Taxes: Administration: Qualified Use Tax: Acceptable Tax Return

Provides that an amount equal to the qualified use tax a taxpayer reports on an acceptable tax return filed with the Franchise Tax Board shall be applied to that taxpayer's use tax liability.

Status: Chapter 541, Statutes of 2014

ACR 60 (Morrell). The 35th Anniversary of the Enactment of Proposition 13

Commemorates June 6, 2013, as the 35th year anniversary of Proposition 13.

Status: Never heard by this Committee. Returned to the Chief Clerk.

AJR 17 (Patterson). Federal Tax

Urges the President and Congress of the United States to repeal the excise tax on medical devices to protect the medical device industry and its consumers.

Status: Refused adoption by this Committee. Returned to the Chief Clerk.

AJR 25 (Gorell and Conway). Internal Revenue Service

Commends the United States Congress for investigating the alleged misconduct at the Internal Revenue Service (IRS). Urges the President and the IRS to comply with all requests related to congressional inquiries regarding the IRS' misconduct in a full and transparent manner and to ensure that all government employees are made available for questions relating to the application of tax-exempt status for religious organizations. Also urges the appointment of an independent counsel to investigate the actions of the IRS.

Status: Never heard by this Committee. Returned to the Chief Clerk.

SENATE BILLS

SB 323 (Lara). Taxes: Exemptions: Prohibited Discrimination

Provides that, for taxable years beginning on or after January 1, 2014, any "public charity youth organization" shall not be exempt from the Corporation Tax Law if it discriminates on the basis of gender identity, race, sexual orientation, nationality, religion, or religious affiliation.

Status: Died on the Assembly Inactive File. Returned to the Chief Clerk.

SB 355 (Beall). Income Taxes: Credit: Conservation

Extends the Natural Heritage Preservation (NHP) tax credit program until June 30, 2020, and extends the period of time during which a taxpayer may carry forward any unused NHP tax credit from eight to 15 years.

Status: Chapter 620, Statutes of 2014

SB 718 (Roth and Knight). Capital Investment Incentive Program: Corporation Tax Credit: New Advanced Strategic Aircraft Program

Expands the definition of a "proponent" eligible for financial incentives under a local government capital investment incentive program and modifies the current aerospace tax credit by, among other things, including a prime contractor within the definition of a qualified taxpayer eligible for the credit.

Status: Chapter 189, Statutes of 2014

SB 761 (DeSaulnier). Personal Income Taxes: Voluntary Contributions: School Supplies for Homeless Children Fund

Modifies, in several respects, the statutory provisions governing the allocation of moneys from the School Supplies for Homeless Children Fund.

Status: Chapter 365, Statutes of 2014

SB 782 (DeSaulnier). Income Taxes: Voluntary Contributions: California Sexual Violence Victim Services Fund

Reauthorizes the addition of the California Sexual Violence Victim Services Fund checkoff to the personal income tax return upon the removal of another voluntary contribution fund from the return.

Status: Chapter 366, Statutes of 2014

SB 798 (De León). Income Taxes: Credits: Contributions to Education Funds

Establishes a tax credit under the Personal Income Tax Law and Corporation Tax Law, for taxable years beginning on or after January 1, 2014, and before January 1, 2017, equal to a specified percentage of the taxpayer's contribution to a newly established College Access Tax Credit Fund, as provided.

Status: Chapter 367, Statutes of 2014

SB 987 (Monning). California Sea Otter Fund: Department of Fish and Wildlife: State Coastal Conservancy

Modifies the statutory provisions governing the allocation of moneys from the California Sea Otter Fund.

Status: Chapter 621, Statutes of 2014

SB 997 (Morrell). Voluntary Contributions: California Fund for Senior Citizens

Authorizes the addition of the California Senior Legislature Fund as a voluntary contribution fund on the personal income tax return for taxable years beginning on or after January 1, 2014.

Status: Chapter 248, Statutes of 2014

SB 1021 (Wolk). School Districts: Parcel Taxes

Allows a school district to impose a parcel tax at different rates by classifying property as commercial, industrial, single-family residential or multifamily residential, provided that the same rate of tax is levied on all properties within the same classification.

Status: Failed passage in this Committee. Returned to the Chief Clerk.

SB 1113 (Knight). Property Taxation: Disabled Veterans' Exemption: Refunds: Statute of Limitations

Extends the statute of limitations for filing a property tax refund claim if the claim is filed in connection with the disabled veteran's exemption.

Status: Chapter 656, Statutes of 2014

SB 1131 (Walters). Income Taxes: Withholding: Limited Liability Company

Excludes a member of a limited liability company, treated as a partnership under the federal income tax laws, from the definition of an "employee" for purposes of personal income tax withholding.

Status: Chapter 122, Statutes of 2014

SB 1152 (Anderson). Property Taxation: Exemptions: Veterans' Organizations

Extends the application of the "veterans' organization" property tax exemption to real property owned by certain veterans' organizations and used for fraternal, lodge, or social club purposes, as specified.

Status: Held on this Committee's Suspense File. Returned to the Chief Clerk.

SB 1271 (Evans). Personal Income Tax Law: Cancellation of Indebtedness: Student Loan Forgiveness

Excludes loan amounts repaid by the United States Secretary of Education or canceled pursuant to Education Code Section 1098(e) from gross income.

Status: Chapter 841, Statutes of 2014

SB 1335 (Leno). Income and Corporation Taxes: Credits: Information

Applies performance measurement standards to any new tax credit under either the Personal Income Tax Law or Corporation Tax Law, if enacted by a bill introduced on or after January 1, 2015.

Status: Chapter 845, Statutes of 2014

SB 1464 (Senate Committee on Governance and Finance). Property Taxation

Corrects a cross-reference to Welfare and Institutions Code Section 12304, allows a taxpayer to appeal the change in valuation resulting from a disaster to the assessment appeals board or the county board of equalization, deletes the term "nonprofit corporation" from Revenue and Taxation Code Section 201.7 and replaces it with "nonprofit organization," and updates the name of the Federal Home Finance Agency in statute.

Status: Chapter 134, Statutes of 2014

GOVERNOR VETOS

AB 1399 (Medina and V. Manuel Pérez). Income Taxation: Insurance Taxation: Credits: California New Markets Tax Credit

Establishes the California New Markets Tax Credit Program, with the stated purpose of stimulating private sector investment in lower income communities, as specified.

Governor's veto message:

"This bill creates a new markets tax credit that will cost --over time-- \$200 million.

"I certainly endorse programs that result in private investments to help low income areas, but a bill to spend this much should be considered with other priorities during the annual budget."

AB 1999 (Atkins). Personal Income and Corporation Taxes: Credits: Rehabilitation

Allows a temporary income tax credit, under both the Personal Income Tax Law and the Corporation Tax Law, for qualified costs paid or incurred by a taxpayer in rehabilitation of a certified historic structure, in modified conformity with the federal income tax laws, subject to an aggregate annual cap of \$50 million. Applies to taxable years beginning on or after January 1, 2015, and before January 1, 2023.

Governor's veto message:

"This bill creates a tax credit for renovating historic buildings, which is in addition to a similar credit offered by the federal government.

"While this bill aims to achieve goals I wholeheartedly support, its cost -- \$400 million over a period of years -- is a spending commitment that should be weighed against other important priorities in the upcoming budget."

AB 2756 (Committee on Revenue and Taxation). Tax Administration: Property Taxes and Diesel Fuel Taxes

Prohibits any state or county employee from making any decision regarding a "change in ownership" issue or a property tax exemption, except a homeowners' exemption claim, without holding a valid assessment analyst certificate issued by the Board of Equalization and provides that, where tax is not imposed on dyed blended biodiesel fuel upon removal from the terminal rack, if tax was previously imposed on the biodiesel fuel portion, then a claim for refund is allowed for the tax paid on that biodiesel fuel.

Governor's veto message:

"This measure requires employees in county Assessor offices who decide change in ownership issues affecting the real property tax to receive state provided training and certification.

"This is something the Assessors can and should be doing without a state mandate."

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