

2015

Revenue and Taxation Legislative Summary 2015

Assembly Committee on Revenue and Taxation

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Recommended Citation

Assembly Committee on Revenue and Taxation, "Revenue and Taxation Legislative Summary 2015" (2015). *California Assembly*. Paper 564.

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**Assembly Committee on
Revenue and Taxation**

California State Legislature

**Revenue and Taxation
Legislative Summary
2015**



Honorable Philip Y. Ting, Chair

Honorable William Brough, Vice Chair

December 2015

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

2015 LEGISLATIVE SUMMARY

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Honorable William Brough, *Vice Chair*
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2015

LEGISLATIVE SUMMARY

The following is a list of tax-related legislation that the Legislature considered during the first year of the 2015-16 Legislative Session. The measures are listed in numerical order, with 2015 chapter numbers provided, and the provisions of each bill are briefly summarized. The list also includes introduced bills that did not reach the Assembly Floor, as well as bills adopted by the Legislature but vetoed by the Governor.

This publication is intended to be a useful summary of the Legislature's work in the area of revenue and taxation during 2015. An electronic copy of this document is also available under "Publications" on the Revenue and Taxation 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

2015 LEGISLATIVE SUMMARY

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ASSEMBLY BILLS

AB 17 (Bonilla). Personal Income Taxes: Credit: Qualified Tuition Program

Provides a tax credit, beginning on or after January 1, 2016, and before January 1, 2021, in the amount of 20 percent of the monetary contributions made to a qualified tuition program, not to exceed \$500 per return.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 43 (Stone, Eggman, Levine, McCarty, and Thurmond). Personal Income Taxes: Credit: Earned Income

Provides a credit, in modified conformity to the federal Earned Income Tax Credit, as specified, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, and provides that, in those years in which an appropriation is made by the Legislature, the credit shall be refundable.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 89 (Allen). Sales and Use Taxes: Exemptions: Public Schools

Provides a partial exemption from the Sales and Use Tax Law for any items purchased by a K-12 public school or a K-12 public school district for use by that school or district in California.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 151 (Rodriguez). Income Taxes: Credits: Apprenticeships

Provides a temporary tax credit to a taxpayer, under both the personal income tax and the corporation tax laws for each registered apprentice trained by the taxpayer in the taxable year. Specifically, allows a tax credit for each taxable year beginning on or after January 1, 2016, and before January 1, 2020, in an amount equal to \$1 for each hour a registered apprentice worked during the taxable year, up to \$2,000 for each registered apprentice trained by the taxpayer in the taxable year, not to exceed 10 registered apprentices each taxable year. Specifies the aggregate tax credits allowed per calendar year shall not exceed \$10 million.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 154 (Ting). Taxation: Federal Conformity

Changes California's specified date of conformity to federal income tax law from January 1, 2009 to January 1, 2015 and, thereby, generally conforms to numerous

changes made to federal income tax law during that six-year period. Also creates several exceptions to the application of the Large Corporate Understatement Penalty.

Status: Chapter 359, Statutes of 2015.

AB 155 (Dababneh). Sales Tax: Exemption: Food Products: Vending Machines

Repeals the existing partial exemption from the Sales and Use Tax Law for food products sold at retail through a vending machine and, instead, provides a full sales and use tax exemption, on and after January 1, 2016, for gross receipts of any retailer from the sale at retail of food products sold through a vending machine.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 160 (Dababneh). Criminal Profiteering: Counterfeit Labels: Sales and Use Taxes

Expands the list of crimes for which forfeiture of assets and prosecution of criminal profiteering may be sought, and expands the tax applicable to certain counterfeit goods.

Status: Chapter 427, Statutes of 2015.

AB 185 (E. Garcia and Medina). 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. Specifically allows, for taxable years beginning on or after January 1, 2016, and before January 1, 2028, a credit in an amount determined in accordance with Internal Revenue Code Section 45D, as modified.

Status: Assembly Appropriations Committee; two-year bill.

AB 199 (Eggman). Alternative Energy: Recycled Feedstock

Expands the sales and use tax exclusion under the California Alternative Energy and Advanced Transportation Financing Authority by revising the definition of a "project" to include tangible personal property that primarily processes or uses recycled feedstock, as defined.

Status: Chapter 768, Statutes of 2015.

AB 209 (Patterson, Bigelow, Brough, and Melendez). Tax Deductions: 529 College Savings Plans

Allows, for taxable years beginning on or after January 1, 2015, a deduction equal to the lesser of: (a) the amount contributed by a "qualified taxpayer" during the taxable year to

a qualified tuition program under Internal Revenue Code Section 529, as modified by state law; or, (b) \$3,000 in the case of a taxpayer who is single or is a married individual filing a separate return or \$6,000 in the case of a taxpayer who is a married individual filing a joint return or an individual filing a head of household return. Defines a "qualified taxpayer" as an individual who, on behalf of a beneficiary, contributes money to a qualified tuition program and meets all of the other applicable requirements under Internal Revenue Code Section 529, as modified by state law.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 279 (Dodd). Tax Administration: Disclosure of Information: Franchise Tax Board and Cities and Counties

Expands the existing tax data-sharing program between the Franchise Tax Board and cities to include counties. Specifically, authorizes the Franchise Tax Board to permit tax officials of any county to enter into a reciprocal agreement with the Franchise Tax Board to obtain tax information from the Franchise Tax Board, as specified. Limits the information that may be furnished by the Franchise Tax Board to a county and specifies that a county is only authorized to receive information related to taxpayers who operate within the jurisdictional boundaries of the county or city and county and report income from a trade or business to the Franchise Tax Board.

Status: Chapter 180, Statutes of 2015.

AB 321 (Chávez). Personal Income Taxes: Exclusion: Servicemembers

Excludes from gross income any basic pay received by a servicemember in the United States Armed Forces (Armed Forces), in the reserve components of the Armed Forces, or in the National Guard, derived from his or her position as a servicemember, while serving his or her "active duty in the state".

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 328 (Grove). Minimum Franchise Tax: Annual Tax: Exemption: Veteran-Owned Small Businesses

Eliminates the Annual Tax for the first three taxable years for a limited liability company that is a new veteran-owned small business, and eliminates the minimum franchise tax for a corporation that is a new veteran-owned small business for its second and third taxable years.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 337 (Jones-Sawyer). Personal Income Tax: Credits: Qualified Teachers

Allows, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, a personal income tax credit for amounts paid or incurred by a qualified teacher, as defined, during the school year beginning immediately prior to the taxable year for instructional materials and classroom supplies, as defined, not to exceed \$250, except as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 358 (Grove). State Board of Equalization

Expands existing State Board of Equalization authority to accept as timely late submissions of remittances, claims for credit or refund, documents, returns, or other information. Specifically, expands existing State Board of Equalization authority to establish a uniform policy for the acceptance of specified remittances and documents after the due date to include delivery through electronic transmission.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 405 (Brough). State Board of Equalization: Administration: Interest

Applies the same interest rate to both late tax payments and overpayment refunds, for purposes of the tax and fee programs administered by the State Board of Equalization.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 449 (Irwin). Income Taxation: Savings Plans: Qualified ABLE Program

Establishes a California Achieving a Better Life Experience program, and generally conforms income tax law to the federal income tax treatment of ABLE accounts.

Status: Chapter 774, Statutes of 2015.

AB 476 (Chang). Taxation: Homeowners' Exemption and Renters' Credit

Increases both the homeowners' property tax exemption amount, beginning with the lien date for the 2016-17 fiscal year, and the nonrefundable renter's tax credit amount for taxable years beginning on and after January 1, 2016, as specified.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 485 (Williams). Personal Income Taxes: Voluntary Contributions: Prevention of Animal Homelessness and Cruelty Fund

Authorizes the addition of the Prevention of Animal Homelessness and Cruelty Fund checkoff to the personal income tax return upon the removal of another voluntary contribution fund from the return, or as soon as space is available.

Status: Chapter 557, Statutes of 2015.

AB 505 (Melendez). Personal Income Tax Law: Exclusion: Veterans: Concurrent Retirement and Disability Pay

Excludes from gross income, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, Concurrent Retirement and Disability Pay payments 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.

AB 544 (Mullin). Income Taxes: Credits: Research Activities

Conforms, under the Personal Income Tax Law and the Corporation Tax Law, 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.

AB 557 (Irwin). Nonprofit Corporations: Abatement: Dissolution: Surrender

Establishes an administrative dissolution process and an administrative surrender process for nonprofit and foreign corporations.

Status: Chapter 363, Statutes of 2015.

AB 571 (Brown). Property Taxation

Revises the "reasonable cause" standard for abating penalties related to late-filed "change in ownership" statements and property statements. Specifies that the revised "reasonable cause" standard for abating the penalty also applies to late-filed or incomplete change in ownership statements for transfers of real property and manufactured homes.

Status: Chapter 501, Statutes of 2015.

AB 585 (Melendez). Outdoor Water Efficiency Act of 2015: Personal Income Tax Credits: Outdoor Water Efficiency

Allows, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, a personal income tax credit equal to 25 percent of the amount paid or incurred by a qualified taxpayer for water efficiency improvements, as defined, not to exceed \$2,500 per taxable year, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 603 (Salas). Income Taxes: Every Drop Counts Tax Credit

Allows, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, a credit to a taxpayer participating in a lawn replacement rebate program, as defined, in an amount equal to 25 percent of the costs paid or incurred to replace conventional lawn on the qualified taxpayer's property, not to exceed \$1,500, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 612 (Patterson). Minimum Franchise Tax: Annual Tax: Small Business

Reduces the minimum franchise tax to \$400 in the second taxable year for a new corporation, and reduces the annual tax in the first taxable year for a new limited partnership, new limited liability partnership, and new limited liability company that is a small business.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 668 (Gomez). Property Taxation: Assessment: Affordable Housing

Requires a county assessor to consider, when valuing real property for tax purposes, a recorded contract executed with a nonprofit corporation that has received a welfare exemption for properties intended to be sold to low-income families who participate in an interest free loan program, and that restricts the use of the property to affordable housing for at least 30 years.

Status: Chapter 698, Statutes of 2015.

AB 681 (Ting). State Board of Equalization: Surveys: Assessment Procedures and Practices: County Assessor

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

Status: Chapter 404, Statutes of 2015.

AB 717 (Gonzalez). Sales and Use Taxes: Exemption: Diapers

Establishes, until January 1, 2021, a sales and use tax exemption for diapers designed, manufactured, processed, fabricated, or packaged for use by infants and toddlers.

Status: Referred to the Assembly Appropriations Committee's Suspense File.

AB 748 (Lackey). Taxation: Exemptions: Public Schools

Extends the application of the "public school" property tax exemption to property acquired by a qualified organization, as defined, after the lien date, as specified.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 755 (Ridley-Thomas). Sales and Use Taxes: Exemption: Small Businesses: Los Angeles County Transit Projects

Provides a partial sales and use tax exemption for sales made by a small business whose property line abuts or faces the rail corridor of specified Los Angeles County transit construction projects.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 771 (Atkins). Personal Income and Corporation Taxes: Credits: Rehabilitation

Allows an income tax credit in an amount equal to 20 percent of the qualified rehabilitation expenditures with respect to a certified historic structure, defined as a structure located in California that appears on either the National Register of Historic Places or the California Register of Historic Places. Increases the applicable percentage to 25 percent in the case of a certified historic structure that meets specified criteria, as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 799 (Allen and Quirk). Income Taxes: Limited Liability Company: Qualified Investment Partnership

Provides that a limited liability company classified as a holding company is not an LLC doing business in California.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 867 (Wagner). Tax Administration: Refunds: Property Tax: State Assessment: Actions

Allows a person who has paid a tax, fee, assessment, surcharge, or other amount to the State Board of Equalization or Franchise Tax Board to file a refund claim, even if the statute of limitations for filing has expired, when a court of competent jurisdiction, in its final and nonappealable decision, has decided that those amounts have been illegally levied or collected by the tax agency.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 894 (Patterson). Personal Income Taxes: Credit: Education Expenses

Allows a credit, under the Personal Income Tax Law, in an amount equal to 15 percent of the tuition paid or incurred by a taxpayer during the taxable year for education and training obtained by the taxpayer or the taxpayer's dependent at a vocational institution. Limits the amount of the credit allowed to be claimed to \$2,500 per taxable year and defines a "vocational institution" as a private, postsecondary institution that grants only certificates or associate degrees.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 924 (Cooley). Personal Income Tax: Voluntary Contributions: State Children's Trust Fund

Reauthorizes the addition of the State Children's Trust Fund checkoff to the personal income tax return upon the removal of another voluntary contribution fund from the return, or as soon as space is available.

Status: Chapter 275, Statutes of 2015.

AB 945 (Ting). Sales and Use Taxes: Exemption: Low-Emission Vehicles

Provides a partial sales and use tax exemption for the purchase or use of a qualified motor vehicle, and specifies the exemption amount shall be based on the greater of the trade-in value of a motor vehicle traded in for a qualified motor vehicle, or the sum of the tax credits and rebates for which the qualified motor vehicle is eligible.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 961 (Gallagher). Income Taxation: Credits: California Competes

Temporarily increases the aggregate amount of the California Competes Tax Credit that may be allocated to taxpayers by \$50 million per fiscal year.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 976 (Steinorth). Personal Income Tax: Deductions: Qualified Pet Adoption Costs

Allows a deduction, not to exceed \$100, for qualified costs paid or incurred adopting a pet from a qualified animal rescue organization.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 1021 (Steinorth). Sales and Use Taxes: Smartphones: Bundled Transactions

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

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 1032 (Salas). Diesel Fuel Tax Law: Reimbursements

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.

Status: Chapter 481, Statutes of 2015.

AB 1041 (Baker). Personal 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: Referred to the Assembly Revenue and Taxation Committee's Suspense File.

AB 1157 (Nazarian). Property Taxation: Certificated Aircraft Assessment

Extends the 2015–16 fiscal year termination date of the Centralized Fleet Calculation Program for statewide assessment of certificated aircraft, for property tax purposes, to the 2016–17 fiscal year and the December 31, 2015 inoperative or repeal date to December 31, 2016.

Status: Chapter 440, Statutes of 2015

AB 1161 (Olsen and Atkins). Preschool: Privately Funded Pilot Program: Tax Credits

Establishes an income tax credit equal to 40 percent of the amount contributed by a taxpayer to the newly established California Preschool Investment Fund and requires the California Department of Education to select five counties to participate in the funded preschool pilot program.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 1247 (Irwin). Sales and Use Taxes: Exemption: Organic Input Material

Provides a sales and use tax exemption for "organic input material" to be applied to land, the products of which are to be used as food for human consumption or are to be sold in the regular course of business.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 1269 (Dababneh). Alternative Energy

Extends the authority of the California Alternative Energy and Advanced Transportation Financing Authority to grant financial assistance in the form of a sales and use tax exclusion for projects that promote the use of advanced manufacturing until January 1, 2021.

Status: Chapter 788, Statutes of 2015.

AB 1275 (Gray). Personal Income Taxes: Exclusion: Military Retirement Pay

Excludes from gross income, for taxable years beginning on or after January 1, 2015, retirement pay received by a qualified taxpayer from the federal government for military service performed in the Armed Forces of the United States (Armed Forces), the reserve component of the Armed Forces, or the National Guard. Defines a "qualified taxpayer" as a taxpayer who is a Purple Heart or Medal of Honor recipient.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1277 (Brough). Tax Administration: Taxpayers' Rights Advocate: Levy or Notice to Withhold: Return of Funds

Increases the amount of levied funds the Taxpayers' Rights Advocate may order returned to a taxpayer upon a finding that the levy or notice to withhold threatens the health or welfare of the taxpayer or the taxpayer's family.

Status: Chapter 789, Statutes of 2015.

AB 1280 (Maienschein). Sales and Use Taxes: Exemption: Tax Holiday: Small Businesses

Establishes a partial sales and use tax exemption for tangible personal property sold by, or purchased from, a retailer that is a "small business", for the one-day period beginning at 12:01 a.m. on the Saturday following Thanksgiving and ending at midnight on the same day.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 1329 (Patterson). Personal Income Tax Law: Credit: Fuel Management Activities

Allows, for taxable years beginning on or after January 1, 2016, a credit under the Personal Income Tax Law equal to the "qualified costs" paid by a "qualified taxpayer" for "fuel management activities" performed on "qualified real property", as specified.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

AB 1399 (Baker). Corporation Tax Law: Credits: Domestic Violence Credits

Provides a credit under the Corporation Tax Law in the amount of 50 percent of the contributions made to a domestic violence shelter service provider or emergency shelter, not to exceed \$200,000.

Status: Referred to the Assembly Revenue and Taxation Committee's Suspense File.

AB 1442 (O'Donnell and Brough). Motor Vehicle Fuel: Gasohol

Increases the allowable percentage of gasoline that may be included in E85, from 15 percent to 21 percent, and makes corresponding changes to the definition of gasohol.

Status: Referred to the Assembly Revenue and Taxation Committee's Suspense File.

AB 1534 (Revenue and Taxation Committee). Assessment Analyst: Certification

Prohibits any state, county, or municipal employee from making any decision regarding a "change in ownership" issue or a property tax exemption without holding a valid assessment analyst certificate issued by the State Board of Equalization.

Status: Chapter 446, Statutes of 2015.

ACA 4 (Frazier). Local Government Transportation Projects: Special Taxes: Voter Approval

Provides that the imposition, extension, or increase of a sales and use tax imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or a transactions and use tax imposed in accordance with the Transactions and Use Tax Law by a local government for the purpose of providing funding for local transportation projects, as defined, requires the approval of 55 percent of its voters voting on the proposition.

Status: Referred to the Assembly Appropriations Committee's Suspense File.

SENATE BILLS

SB 2 (Anderson and Vidak). 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, excluding the bar area.

Status: Held on the Assembly Revenue and Taxation Committee's Suspense File.

SB 17 (Monning). California Sea Otter Fund

Extends, from January 1, 2016, to January 1, 2021, the sunset date for the statutory provisions authorizing the California Sea Otter Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 136, Statutes of 2015.

SB 35 (Wolk). Income and Corporation Taxes: Deductions: Disaster Relief

Provides, under the Personal Income Tax Law and the Corporation Tax Law, automatic disaster loss relief for any disaster occurring in a city or county in California that is proclaimed by the Governor to be in a state of emergency.

Status: Chapter 230, Statutes of 2015.

SB 150 (Nguyen and Huff). Personal Income Tax Law: Exclusion: Student Loan Debt Forgiveness

Excludes from gross income loan amounts discharged when the borrower is unable to complete a program of study because the school closes or did something wrong.

Status: Chapter 650, Statutes of 2015.

SB 321 (Beall). Motor Vehicle Fuel Taxes: Rate Adjustments

Modifies the method by which the State Board of Equalization annually adjusts the motor vehicle "fuel tax swap" rate to take into account a five-year average of fuel prices, thereby smoothing perceived revenue volatility.

Status: Senate Inactive File.

SB 324 (Pavley). Income Taxation: Saving Plans: Qualified ABLE Program

Establishes a California Achieving a Better Life Experience program, and generally conforms income tax law to the federal income tax treatment of ABLE accounts.

Status: Chapter 796, Statutes of 2015.

SB 371 (Hancock). School Districts: Special Taxes

Clarifies that a school district may exempt from special taxes any of the specified categories of persons and is not required, but may, provide this exemption to all of these persons.

Status: Chapter 81, Statutes of 2015.

SB 433 (Berryhill). Motor Vehicle Fuel Taxes: Diesel Fuel Taxes: Rates: Adjustments

Transfers responsibility for calculating the annual rate adjustments under the "fuel tax swap" from the State Board of Equalization to the Department of Finance.

Status: Referred to the Assembly Revenue and Taxation Committee's Suspense File.

SB 477 (Leyva). Property Tax Postponement: Mobilehomes

Authorizes qualified mobilehome owners to apply to the State Controller to defer payment of property taxes through the Senior Citizens and Disabled Citizens Property Tax Postponement Program.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 526 (Fuller and Runner). Personal Income Taxes: Joint Returns: Relief from Liability

Modifies the "innocent spouse" equitable relief provisions by expanding the Franchise Tax Board's authority to relieve an individual of tax liability on his/her own income.

Status: Referred to the Assembly Revenue and Taxation Committee's Suspense File.

SB 533 (Pan). Cities and Counties: Sales and Use Tax Agreements

Modifies the general prohibition on a city or county entering into an agreement that would result in the payment, transfer, diversion, or rebate of sales and use tax revenues under the Bradley-Burns Uniform Local Sales and Use Tax Law to any person for any purpose.

Status: Chapter 717, Statutes of 2015.

SB 540 (Hertzberg). Franchise Tax Board: Taxpayers' Rights Advocate

Repeals the sunset provision of the Taxpayer Advocate Equity Relief Program (Program) and increases the maximum relief amount limit to \$10,000 per taxpayer in a taxable year. Requires the Franchise Tax Board to be notified whenever relief is granted and makes technical clarifying changes relating to the administration of the Program.

Status: Chapter 541, Statutes of 2015.

SB 598 (Hill). Sales and Use Taxes: Consumer Designation: All Volunteer Fire Department

Designates an all-volunteer fire department as a consumer, and not a retailer, of all tangible personal property it sells if the profits are used solely and exclusively in furtherance of the department's purposes.

Status: Chapter 248, Statutes of 2015.

SB 670 (Jackson). Income Taxes: Credit: Child Care

Allows a credit, under both the Personal Income Tax Law and the Corporation Tax Law, for employer child care facility startup expenses along with a credit, under both laws, for employer contributions to a qualified child care plan.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 801 (Governance and Finance Committee). Property Tax Postponement

Makes technical changes to the Senior Citizens and Disabled Citizens Property Tax Postponement Law.

Status: Chapter 391, Statutes of 2015.

SB 803 (Governance and Finance Committee). Property Taxation

Makes technical, noncontroversial changes to property tax law to improve property tax administration and responds to recent litigation.

Status: Chapter 454, Statutes of 2015.

SJR 10 (Stone). Federal Investment Tax Credit: Solar Energy

Requests that the United States Congress take immediate action to extend the federal investment tax credit in Sections 48 and 25D of Title 26 of the U.S. Code.

Status: Resolution Chapter 182, Statutes of 2015.

GOVERNOR VETOS

AB 35 (Chiu and Atkins). Income Taxes: Credits: Low-Income Housing Allocation: Allocation Increase

Modifies the existing Low-Income Housing Tax Credit program and increases the aggregate credit amount that may be annually allocated to low-income housing projects by \$100 million for calendar years 2016 through 2021, inclusive, as provided.

Governor's veto message:

"I am returning the following nine bills without my signature:

"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
Assembly Bill 437
Assembly Bill 515
Assembly Bill 931
Senate Bill 251
Senate Bill 377

"Each of these bills creates a new tax credit or expands an existing tax credit.

"Despite strong revenue performance over the past few years, the state's budget has remained precariously balanced due to unexpected costs and the provision of new services. Now, without the extension of the managed care organization tax that I called for in special session, next year's budget faces the prospect of over \$1 billion in cuts.

"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 88 (Gomez). Sales and Use Taxes: Exemption: Energy- or Water-Efficient Home Appliances

Establishes a sales and use tax exemption for any "energy or water efficient home appliance" purchased by a public utility that is provided at no cost to a low-income participant in a federal, state, or ratepayer-funded energy or water efficiency program for use by that low-income participant in the energy or water efficiency program.

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"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 99 (Perea). Personal Income Taxes: Income Exclusion: Mortgage Debt Forgiveness

Extends for one additional taxable year, in modified conformity with the recently enacted federal law, the tax relief for income generated from the discharge of qualified principal residence indebtedness. Applies to qualified principal residence indebtedness discharges occurring on or after January 1, 2014, and before January 1, 2015.

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"I am returning the following nine bills without my signature:

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"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 428 (Nazarian). Income Taxes: Credit: Seismic Retrofits

Allows a credit equal to 30 percent of a qualified taxpayer's qualified costs incurred for seismic retrofit construction, as specified. Further provides that, to be eligible for the credit, the qualified taxpayer must request and be granted an allocation of the credit from the Franchise Tax Board.

Governor's veto message:

"I am returning the following nine bills without my signature:

"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
Assembly Bill 437
Assembly Bill 515
Assembly Bill 931
Senate Bill 251
Senate Bill 377

"Each of these bills creates a new tax credit or expands an existing tax credit.

"Despite strong revenue performance over the past few years, the state's budget has remained precariously balanced due to unexpected costs and the provision of new services. Now, without the extension of the managed care organization tax that I called for in special session, next year's budget faces the prospect of over \$1 billion in cuts.

"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 437 (Atkins). Research and Development: Small Business Grant Program

Establishes a Research and Development - Small Business Grant Program providing grants to qualifying small business, equal to a percentage of the small business's Research and Development credit, as specified. Specifically, provides that, on or after January 1, 2016, a qualified small business may apply for and receive a one-time grant in an amount equal to 10 percent of the excess Research and Development credit amount that is attributable to taxable years beginning on or after January 1, 2014, and before January 1, 2016, and is available for carryover into taxable years beginning on or after January 1, 2016.

Governor's veto message:

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Assembly Bill 99
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"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 464 (Mullin and Gordon). Transactions and Use Taxes: Maximum Combined Rate

Increases the maximum combined rate of all transactions and use taxes (district taxes) that may be levied by authorized entities within a county from two percent to three percent. Specifies that the increased three percent cap on the combined rate of all district taxes imposed in a county will apply to taxes and rates authorized to be imposed in the county on or after January 1, 2016. The combined rate of district taxes in a county authorized to be imposed before January 1, 2016, will remain at two percent.

Governor's veto message:

"This bill would raise, on a blanket basis, the limit on local transactions and use tax for all counties and cities from two percent to three percent.

"Although I have approved raising the limit for individual counties, I am reluctant to approve this measure in view of all the taxes being discussed and proposed for the 2016 ballot."

AB 515 (Eggman). Income Taxes: Credits: Food Bank Donations

Expands the existing tax credit program under the Personal Income Tax Law and Corporation Tax Law for contributions of qualified donation items to a food bank ("Program") and extends the Program until January 1, 2021.

Governor's veto message:

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"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
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Assembly Bill 515
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"Each of these bills creates a new tax credit or expands an existing tax credit.

"Despite strong revenue performance over the past few years, the state's budget has remained precariously balanced due to unexpected costs and the provision of new services. Now, without the extension of the managed care organization tax that I called for in special session, next year's budget faces the prospect of over \$1 billion in cuts.

"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 931 (Irwin). Taxation: Credit: Hiring

Revises for taxable years beginning on or after January 1, 2016, under both the Corporation Tax Law and the Personal Income Tax Law, the definition of a "qualified

full-time employee" to include a veteran who separated from service in the United States Armed Forces within 36 months, instead of 12 months, preceding commencement of employment with a qualified taxpayer, for purposes of qualifying for a hiring tax credit.

Governor's veto message:

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"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
Assembly Bill 437
Assembly Bill 515
Assembly Bill 931
Senate Bill 251
Senate Bill 377

"Each of these bills creates a new tax credit or expands an existing tax credit.

"Despite strong revenue performance over the past few years, the state's budget has remained precariously balanced due to unexpected costs and the provision of new services. Now, without the extension of the managed care organization tax that I called for in special session, next year's budget faces the prospect of over \$1 billion in cuts.

"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

AB 1378 (Holden). Property Tax: Base-Year Value Transfers

Allows each spouse to qualify individually for the base year value transfer property tax relief. Specifically revises the definition of "claimant" to exclude a spouse of the person claiming the base year value transfer property tax relief and provides that the claimant's spouse, who is a record owner of the replacement dwelling, is not considered a "claimant" for purposes of determining whether in any future claim filed by the spouse the condition of eligibility has been met. Applies to persons filing a claim on or after January 1, 2016, provided they have not been previously granted the base year value transfer property tax relief.

Governor's veto message:

"This bill would allow each spouse in a marriage to submit a separate base-year property tax valuation transfer claim.

"I think this bill is too broad and allows an already generous property tax benefit to be allowed a second time on a larger scale.

"I do not believe that it would be prudent to authorize legislation such as this that would result in significant long-term costs to the General Fund."

SB 251 (Roth). Civil Rights: Disability Access

Allows, for taxable years beginning on or after January 1, 2016, and before January 1, 2021, a credit under both the Personal Income Tax Law and the Corporation Tax Law for eligible access expenditures in accordance with the specified federal tax credit, except that a credit amount equals 10 percent of eligible access expenditures for a taxable year, as provided.

Governor's veto message:

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"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
Assembly Bill 437
Assembly Bill 515
Assembly Bill 931
Senate Bill 251
Senate Bill 377

"Each of these bills creates a new tax credit or expands an existing tax credit.

"Despite strong revenue performance over the past few years, the state's budget has remained precariously balanced due to unexpected costs and the provision of new services. Now, without the extension of the managed care organization tax that I called for in special session, next year's budget faces the prospect of over \$1 billion in cuts.

"Given these financial uncertainties, I cannot support providing additional tax credits that will make balancing the state's budget even more difficult. Tax credits, like new spending on programs, need to be considered comprehensively as part of the budget deliberations."

SB 377 (Beall). Income Taxes: Insurance Taxes: Credits: Low-Income Housing: Sale of Credit

Allows a taxpayer receiving a preliminary reservation for a Low-Income Housing Tax credit between January 1, 2016 and January 1, 2026, to make an irrevocable election to sell all or a portion of the credit to a taxpayer who claims either the federal or state Low

Income Housing Tax credit. Also repeals the sunset related to a taxpayer's ability to make allocations of credits within the partnership agreement that lack economic substance, thereby allowing state tax credits to be allocated differently than federal ones.

Governor's veto message:

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"Assembly Bill 35
Assembly Bill 88
Assembly Bill 99
Assembly Bill 428
Assembly Bill 437
Assembly Bill 515
Assembly Bill 931
Senate Bill 251
Senate Bill 377

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