

CA SB 167, Chaptered

California

SUMMARY: Makes the Administrative Procedure Act inapplicable pursuant to a legal ruling of counsel issued by the State Department of Tax and Fee Administration. Requires the department to collect the tire fee imposed by the California Tire Recycling Act. Relates to the Sales and Use Tax Law and the Historic Venue Restoration and Resiliency Act. Requires that the return filed with the department specify the taxable sales made at a qualified event for each confirmed historic venue. Appropriates funds.~SAME AS:

Changes in Bill text reflected as:

~~Text Deleted~~

Text Added

~~Text Vetoed~~

Current Legislative Status

01/18/2023 INTRODUCED.

01/25/2023 To SENATE Committee on BUDGET AND FISCAL REVIEW.

03/16/2023 Withdrawn from SENATE Committee on BUDGET AND FISCAL REVIEW.

03/16/2023 In SENATE. Ordered to second reading.

03/20/2023 In SENATE. Read second time. To third reading.

03/27/2023 In SENATE. Read third time. Passed SENATE. *****To ASSEMBLY.

03/30/2023 To ASSEMBLY Committee on BUDGET.

06/10/2024 From ASSEMBLY Committee on BUDGET with author's amendments.

06/10/2024 In ASSEMBLY. Read second time and amended. Re-referred to Committee on BUDGET.

06/10/2024 In ASSEMBLY. Suspend Assembly Rule 96.

06/10/2024 Withdrawn from ASSEMBLY Committee on BUDGET.

06/10/2024 In ASSEMBLY. Ordered to second reading.

06/11/2024 In ASSEMBLY. Read second time. To third reading.

06/13/2024 In ASSEMBLY. Read third time. Passed ASSEMBLY. *****To SENATE for concurrence.

06/13/2024 In SENATE. SENATE concurred in ASSEMBLY amendments. To enrollment.

06/13/2024 Enrolled.

06/15/2024 *****To GOVERNOR.

06/27/2024 Signed by GOVERNOR.

06/27/2024 Chaptered by Secretary of State. Chapter No. 2024-034

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session: California 2023-24 Regular Session

cite: 2023 CA SB 167

Chaptered

June 27, 2024

Budget & Fiscal Review

Senate Bill No. 167

CHAPTER 34

An act to amend Section 11340.9 of the Government Code, to amend Section 25299.81 of the Health and Safety Code, to amend Sections 42885, 42886.1, and 42889 of, and to repeal Section 42882 of, the Public Resources

Code, to amend Sections 6902.5, 7103, 17052.1, 17052.2, 17209, 17260, 17275.5, 17681, 18416.5, 18572, 19164, 19187, 23036, 24357, 24831, and 50108 of, to amend and repeal Sections 17052.8, 19378, and 23604 of, to amend, repeal, and add Sections 6055 and 6203.5 of, to add Sections 17039.4, 17275.6, 17276.24, 23036.4, 24416.24, and 25128.9 to, and to repeal Sections 17681.3, 17681.6, 24423, 24831.3, and 24831.6 of, the Revenue and Taxation Code, and to amend Section 8163 of the Welfare and Institutions Code, relating to taxation, and making an appropriation therefor, to take effect immediately, bill related to the budget.

[Approved by Governor June 27, 2024. Filed with Secretary of State June 27, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

SB 167, Committee on Budget and Fiscal Review. Taxation.

TEXT OMITTED, DOES NOT PERTAIN TO FILM

(7) The Sales and Use Tax Law, in lieu of specified credits allowed under the Personal Income Tax Law and the Corporation Tax Law for qualified expenditures paid or incurred by a taxpayer for the production of a qualified motion picture, allows a qualified taxpayer or affiliate to make an irrevocable election to apply that income tax credit amount against qualified sales and use taxes imposed on the qualified taxpayer in the reporting periods in the following 5 years. Under existing law, amounts included in the election are excluded from the \$5,000,000 business credit limitation described above.

Existing law, for irrevocable elections made on and after June 29, 2020, imposes, until January 1, 2022, a cap of \$5,000,000 per taxable year on those tax credit amounts the taxpayer would otherwise be allowed to apply against those sales and use taxes for taxable years beginning on or after January 1, 2020, and before January 1, 2022, as specified.

This bill similarly, for irrevocable elections made on and after the operative date of this bill, would impose, until January 1, 2027, that \$5,000,000 per taxable year cap for taxable years beginning on or after January 1, 2024, and before January 1, 2027, as specified.

TEXT OMITTED, DOES NOT PERTAIN TO FILM

(R) For taxable years beginning on or after January 1, 2011, the credit allowed by Section 23685 (relating to qualified motion pictures).

(S) For taxable years beginning on or after January 1, 2014, the credit allowed by Section 23689 (relating to GO-Biz California Competes Credit).

(T) For taxable years beginning on or after January 1, 2016, the credit allowed by Section 23695 (relating to qualified motion pictures).

(U) For taxable years beginning on or after January 1, 2014, the credit allowed by Section 23686 (relating to the College Access Tax Credit Fund).

(V) For taxable years beginning on or after January 1, 2017, the credit allowed by Section 23687 (relating to the College Access Tax Credit Fund).

(W) For taxable years beginning on or after January 1, 2020, and before January 1, 2031, the credit allowed by Section 23636 (relating to the new advanced strategic aircraft credit).

(X) For taxable years beginning on or after January 1, 2020, the credit allowed by Section 23698 (relating to the California Motion Picture and Television Production Credit).

(Y) For taxable years beginning on or after January 1, 2025, the credit allowed by Section 23698.1 (relating to the California Motion Picture and Television Production Credit).

TEXT OMITTED, DOES NOT PERTAIN TO FILM

SEC. 48. This act is a bill providing for appropriations related to the Budget Bill within the meaning of subdivision (e) of Section 12 of Article IV of the California Constitution, has been identified as related to the budget in the Budget Bill, and shall take effect immediately.