

AMENDED IN ASSEMBLY MARCH 3, 2016

CALIFORNIA LEGISLATURE—2015—16 SECOND EXTRAORDINARY SESSION

ASSEMBLY BILL

No. 10

Introduced by Assembly Member Bloom
(Principal coauthor: Senator McGuire)

July 16, 2015

An act to ~~amend Section~~ *amend, repeal, and add Sections 30111 and 30462* of, and to add Section 7284.8 to, the Revenue and Taxation Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 10, as amended, Bloom. Local taxes: authorization: cigarettes and tobacco products.

The Cigarette and Tobacco Products Tax Law imposes a tax on every distributor of cigarettes and tobacco products at specified rates. That law specifies that the taxes imposed by that law are in lieu of all other state, county, municipal, or district taxes on the privilege of distributing cigarettes or tobacco products. The California Constitution prohibits the Legislature from imposing taxes for local purposes, but allows the Legislature to authorize local governments to impose them.

This bill would ~~authorize~~ *authorize, on and after January 1, 2017,* the board of supervisors of a county or city and county to impose a tax on the privilege of distributing cigarettes and tobacco products in the county or city and county, including within an incorporated city within the ~~county~~ *county, and would make conforming changes. This bill would define "distributing" to mean making a sale of cigarettes or tobacco products in a county or city and county that has not been taxed by a cigarette or tobacco products tax ordinance of that county or city and county.*

