An act to amend Section 6226 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL’S DIGEST

SB 468, as introduced, Jackson. Sales and use taxes.

The Sales and Use Tax Law imposes a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. Prior to 2017, that law required every retailer selling tangible personal property for storage, use, or other consumption in this state to register with the State Board of Equalization and provide the board with specified information. In 2017, the California Department of Tax and Fee Administration was established, and existing law transferred many of the tax and fee administration duties, powers, and responsibilities of the State Board of Equalization to the department, including administration of the Sales and Use Tax Law.

This bill would make nonsubstantive changes to the requirement that every retailer selling tangible personal property in the state register with the California Department of Tax and Fee Administration.


The people of the State of California do enact as follows:

1 SECTION 1. Section 6226 of the Revenue and Taxation Code is amended to read:

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6226. Every retailer selling tangible personal property for storage, use, or other consumption in this State shall register with the board California Department of Tax and Fee Administration and give the name and address of all agents operating in this State, the location of all distribution or sales houses or offices or other places of business in this State, and such other information as the board department may require.