



2012 Legislative Voting Record

For the more than 86 years, the California Taxpayers Association has protected taxpayers from unnecessary taxation and has been a proponent of fiscal responsibility, standing firm against government inefficiency and mismanagement. Our values and public policy perspectives shaped our review of legislative action in 2012, presented in this voting record.

Representative democracy requires lawmakers to consider how their actions will impact those they represent – particularly when considering matters of taxation or how to finance critical state and local programs. The purpose of the CalTax Voting Record is twofold – to hold lawmakers accountable for their actions, and to inform taxpayers how their lawmakers represent them on key issues.

Legislation has an enormous impact on California's economy and on each individual's ability to achieve a better quality of life. Good tax policy should treat taxpayers fairly and take into consideration a taxpayer's ability to pay the tax. Further, tax legislation should avoid targeting certain individuals or entities with higher taxes or providing special treatment to some taxpayers but not others. Through the legislative process, lawmakers can improve government by ensuring that government operates efficiently and that revenue is managed properly.

To gauge the accountability and performance of Assembly and Senate members in these key areas, CalTax produced the attached record for votes taken in 2012.

Methodology:

This report is a compilation of the highest priority bills on which CalTax took a position. The calculations include: (1) votes taken on the Assembly and/or Senate floors; (2) votes taken in policy or fiscal committees on bills that did not reach the floor for a vote; (3) legislators who authored a bill, but did not have a chance to vote on it themselves; and (4) credit for legislators who abstained from voting on key tax bills that CalTax opposed. The number of bills voted on by each legislator varies depending upon committee assignments and authorship.

If you have any questions or comments relating to this voting record, please contact CalTax Vice President of Communications and Research David Kline at (916) 930-3108 or davidk@caltax.org.



2012 CalTax Voting Record Summary

ASSEMBLY:

Katcho Achadjian	93.8%	Paul Fong	26.7%	Allan Mansoor	92.9%
Luis Alejo	25.0%	Felipe Fuentes	44.4%	Tony Mendoza	50.0%
Michael Allen	26.7%	Warren Furutani	20.0%	Jeff Miller	93.8%
Tom Ammiano	17.6%	Beth Gaines	93.3%	Holly Mitchell	18.8%
Toni Atkins	18.8%	Cathleen Galgiani	50.0%	Bill Monning	31.3%
Jim Beall	27.8%	Martin Garrick	93.8%	Mike Morrell	100.0%
Bill Berryhill	100.0%	Mike Gatto	18.8%	Brian Nestande	88.9%
Marty Block	26.7%	Rich Gordon	27.8%	Jim Nielsen	100.0%
Bob Blumenfield	17.6%	Jeff Gorell	93.8%	Chris Norby	88.2%
Susan Bonilla	20.0%	Shannon Grove	100.0%	Kristin Olsen	100.0%
Steven Bradford	29.4%	Curt Hagman	100.0%	Richard Pan	26.7%
Julia Brownley	31.3%	Linda Halderman	100.0%	Henry Perea	35.3%
Joan Buchanan	40.0%	Isadore Hall	25.0%	John Pérez	20.0%
Betsy Butler	20.0%	Diane Harkey	100.0%	V. Manuel Pérez	26.7%
Charles Calderon	27.8%	Mary Hayashi	26.7%	Anthony Portantino	37.5%
Nora Campos	17.6%	Roger Hernández	18.2%	Jim Silva	100.0%
Wilma Carter	18.8%	Jerry Hill	18.8%	Nancy Skinner	18.8%
Gil Cedillo	29.4%	Alyson Huber	50.0%	Cameron Smyth	93.8%
Wesley Chesbro	18.8%	Ben Hueso	26.7%	Jose Solorio	35.3%
Connie Conway	100.0%	Jared Huffman	25.0%	Sandr� Swanson	33.3%
Paul Cook	100.0%	Kevin Jeffries	100.0%	Norma Torres	33.3%
Mike Davis	17.6%	Brian Jones	100.0%	David Valadao	100.0%
Roger Dickinson	23.5%	Steve Knight	100.0%	Don Wagner	100.0%
Tim Donnelly	100.0%	Ricardo Lara	20.0%	Bob Wieckowski	35.3%
Mike Eng	18.8%	Dan Logue	100.0%	Das Williams	26.7%
Mike Feuer	25.0%	Bonnie Lowenthal	18.8%	Mariko Yamada	13.3%
Nathan Fletcher	68.8%	Fiona Ma	40.0%		

SENATE:

Elaine Alquist	17.6%	Ted Gaines	100.0%	Curren Price	20.0%
Joel Anderson	100.0%	Loni Hancock	36.8%	Michael Rubio	60.0%
Tom Berryhill	100.0%	Tom Harman	92.9%	Sharon Runner	N/A
Sam Blakeslee	93.3%	Ed Hernandez	26.3%	Joe Simitian	17.6%
Ron Calderon	53.3%	Bob Huff	100.0%	Darrell Steinberg	20.0%
Anthony Cannella	100.0%	Christine Kehoe	17.6%	Tony Strickland	100.0%
Ellen Corbett	20.0%	Doug LaMalfa	100.0%	Juan Vargas	33.3%
Lou Correa	76.5%	Mark Leno	17.6%	Mimi Walters	100.0%
Kevin de León	20.0%	Ted Lieu	46.7%	Lois Wolk	25.0%
Mark DeSaulnier	20.0%	Carol Liu	20.0%	Rod Wright	52.9%
Bob Dutton	94.7%	Alan Lowenthal	17.6%	Mark Wyland	100.0%
Bill Emerson	100.0%	Gloria Negrete McLeod	29.4%	Leland Yee	25.0%
Noreen Evans	17.6%	Alex Padilla	33.3%		
Jean Fuller	100.0%	Fran Pavley	42.9%		



Priority Legislation Affecting Taxpayers for 2012

Guts Proposition 13 by Splitting Assessment Rolls to Increase Taxes on Business. AB 448 (Ammiano) would have increased taxes by removing Proposition 13 protections for many businesses. CalTax opposed the bill because it would have resulted in massive job losses and major damage to the state's economy.

CalTax Position: Oppose

Status: Died in the Assembly Committee on Revenue and Taxation.

Sales Tax Hike for Los Angeles County Transportation Authority. AB 1446 (Feuer) authorizes the Los Angeles County Metropolitan Transportation Authority to impose a sales and use tax rate of 0.5 percent, without any limit on duration (current law limits the tax to no more than 30 years). CalTax opposed the bill because it sets a precedent for imposing ongoing taxes for limited-term projects, and adds to California's high sales tax burden that often places employers at a competitive disadvantage with businesses in other states.

CalTax Position: Oppose

Status: Signed into law by the governor.

Budget Trailer Bill: Raid on Transportation Funds. AB 1465 (Assembly Committee on Budget) shifts a portion of tax revenue collected from sales of gasoline, intended for road construction, maintenance and repair, to the general fund. The bill also transfers vehicle weight fee revenue from various transportation purposes to the general fund and states that unless the Legislature delays repayment of the borrowed funds, the borrowed funds have to be repaid by June 30, 2016. CalTax opposed the bill because it will allow California's highway system to fall further into disrepair.

CalTax Position: Oppose (CalTax was not able to send a formal position letter on this bill because the Legislature waived procedural rules, limiting the time the bill was available for public review.)

Status: Signed into law by the governor.

Budget Trailer Bill: Penalty on Tax Overpayment. AB 1475 (Assembly Committee on Budget) would have imposed a 20 percent penalty on erroneously claimed tax refunds and credits. The bill's proposal to impose new civil penalties of 20 percent on the "excessive amount" unless the refund claim has a "reasonable basis" would have put taxpayers in the precarious position of filing a refund claim without knowing what the Franchise Tax Board will deem to be "reasonable." CalTax opposed the bill for many reasons, including the "whipsaw effect": Taxpayers currently are subject to a 20 percent "understatement penalty" for understatements in excess of \$1 million, with no right to appeal, and this bill would have created a new penalty for taxpayers who overstate their liabilities to avoid the understatement penalty.

CalTax Position: Oppose

Status: Died in the Senate Committee on Budget and Fiscal Review.

Budget Trailer Bill: Statewide Property Tax for Earthquake Safety. AB 1491 (Assembly Committee on Budget) would have imposed an annual assessment charged to each commercial and residential property owner, to be collected by the Department of Insurance. CalTax opposed the bill because it would have set a dangerous precedent by allowing the state to

infringe on a source of local revenue. After passage of Proposition 13, local governments turned to parcel taxes and other assessments for funding. CalTax believes that handing over authority to the state to impose parcel taxes and other property assessments would take power away from local governments and limit their ability to obtain revenue for critical services.

CalTax Position: Oppose

Status: Died in the Senate.

Tax Increase on Some California Employers. AB 1500 (John Pérez) would have repealed the single sales factor elections and instead required specified taxpayers to calculate their corporate tax liability based solely on their sales factor. CalTax opposed the bill because the purpose of California's unitary method of taxation is to fairly apportion income among the various states in which a business and its affiliates have operations, and to prevent manipulation of how a business reports income for tax purposes. In many situations, a mandatory single sales factor approach does not accurately estimate the level of business income to be apportioned to California, and could lead to double taxation of business income that is earned in other states.

CalTax Position: Oppose

Status: Dead. Passed the Assembly. Failed passage in the Senate.

Fire Tax Repeal. AB 1506 (Jeffries) would have repealed existing law that authorizes the Board of Equalization and the State Board of Forestry and Fire Protection to assess and collect a tax-like "fee" of up to \$150 on properties located in areas where the state is responsible for fire protection. CalTax supported the bill because the fire tax, approved in **ABX1 29** of 2011, causes double taxation and violates Proposition 26. Many property owners throughout the state already pay property taxes, parcel taxes and other assessments to fund fire prevention and protection services, and imposing a new tax on top of taxes and charges already levied results in double taxation. Also, the fire tax violates Proposition 26, because it was approved without support from two-thirds of the Legislature. Under Proposition 26, fees that provide a public benefit are taxes and must receive support from at least two-thirds of the Legislature.

CalTax Position: Support

Status: Died in the Assembly Committee on Appropriations.

Income Tax Deduction for Health Savings Accounts. AB 1510 (Garrick) would have conformed California law to federal tax laws allowing an income tax deduction for health savings accounts. Allowing individuals the same deduction for contributions on a state return as allowed on a federal return would save taxpayers from having to keep two sets of books and make numerous adjustments on their tax returns. CalTax supported the bill because it would have ensured that taxpayers are not penalized for investing in HSAs.

CalTax Position: Support

Status: Died in Assembly Committee on Revenue and Taxation.

Cap-and-Trade Funds for Various Projects. AB 1532 (John Pérez) earmarks revenue obtained from California's cap-and-trade program for a multitude of programs, including energy efficiency and renewable energy generation, a system to move goods and freight, advanced technology vehicles, water management and supply, sustainable infrastructure, and solid waste disposal. CalTax opposed the bill because it grossly mischaracterizes the *Sinclair Paint* decision, which states that "fees" cannot be used to generate revenue, nor shall "fees" be used beyond the reasonable administrative costs of regulation. This bill transforms cap-and-trade into an illegal tax by taking billions of dollars in cap-and-trade revenue and spending the money on programs that have no nexus to fee-payers.

CalTax Position: Oppose

Status: Signed into law by the governor.

Mello-Roos Income Tax Reduction. AB 1552 (Silva) would have allowed taxpayers to make a deduction for income and franchise tax purposes for Mello-Roos payments, starting with the

2012 taxable year. Taxpayers should be able to deduct their real property taxes, personal property taxes, special taxes, special assessments, fees and other charges. CalTax supported the bill because it would have codified practices that have been in existence for decades, since most taxpayers already deduct the full amount shown on their property tax bills.

CalTax Position: Support

Status: Died in the Assembly Committee on Revenue and Taxation.

Car Tax Increase. AB 1768 (Davis) would have authorized counties to increase the car tax – also known as the "vehicle registration fee" – from \$1 to \$3 to raise funds for programs intended to mitigate vehicle thefts. CalTax opposed the bill because the purpose of the vehicle registration fee is to pay for the administrative costs of registering a motor vehicle. Since counties do not register vehicles – and would not be using the registration fee revenue for this purpose – this bill would have distorted the purpose of this "fee."

CalTax Position: Oppose

Status: Died in the Assembly Committee on Transportation.

Study to Gut Proposition 13 Protections for Businesses. AB 2014 (Ammiano) would have required the Legislature to convene a task force to update work completed by the 1979 Task Force on Property Tax Administration, the original task force charged with implementing Proposition 13. AB 2014 would have required the new task force to look at changes in ownership of real property managed by "complex legal entities." CalTax opposed the bill because it represented the first step to unraveling Proposition 13 by establishing a split roll property tax in California, requiring more frequent reassessments of property owned by legal entities. The original task force long ago settled the issue of change in ownership by determining that a true change in ownership has the following characteristics: a transfer of present interest in real property, a transfer of the beneficial use in real property, and the transfer of property rights substantially equivalent in the value to the fee interest.

CalTax Position: Oppose

Status: Died in the Assembly Committee on Revenue and Taxation.

Film Tax Credit Extension. AB 2026 (Fuentes) allows the California Film Commission to allocate the film tax credit for an additional five years. California has lost tens of thousands of jobs during the past decade because of long-term investment by other states and countries with film tax credits. CalTax supports extending the credit because it has helped improve California's ability to compete with other states.

CalTax Position: Support

Status: Signed into law by the governor.

Improves Fairness of Interest on Overpayments to the BOE. AB 2048 (Donnelly) would have revised the interest calculation provisions in Board of Equalization-administered tax and fee programs so that the rate of interest allowed on refunds of tax and fee overpayments is the same as that calculated on late payments. Interest is supposed to be compensation for the use of money, not a revenue-raising function or an additional penalty on taxpayers. CalTax supported the bill because it would improve tax administration by changing the current law that effectively creates an indefensible double standard benefiting the state.

CalTax Position: Support

Status: Died in the Assembly Committee on Appropriations.

Prohibits a Business From Deducting Net Operating Loss Carryback. AB 2408 (Skinner) would have repealed provisions of the law allowing taxpayers to carry back net operating losses for up to two years. The carrybacks were set to begin in the 2013 tax year, pursuant to 2010 legislation. CalTax opposed the bill because repealing the net operating loss carryback would remove a good tax policy tool that brings equity to taxpayers who are struggling to stay afloat or businesses that are cyclical and have prior-year losses. The NOL deduction resolves inequities

of the tax structure that arise when businesses have losses or profits during different business cycles.

CalTax Position: Oppose

Status: Died in the Senate Committee on Appropriations.

Infringes on Taxpayers' Privacy by Releasing Confidential Information. AB 2439 (Eng) would have required the Franchise Tax Board to identify and disclose on its website confidential taxpayer information of the 1,500 largest publicly traded businesses subject to taxes in California. CalTax opposed the bill because it would allow taxpayers' confidential information to be breached. Currently, state tax agencies have access to this information, and can conduct analysis by examining tax returns. Should the need arise for the Legislature to study a particular tax policy, relevant data may be reviewed by the Legislature.

CalTax Position: Oppose

Status: Failed passage in the Senate.

Flawed Study of State Tax Policies. AB 2638 (Eng) would have, among other things, required the Board of Equalization, the Franchise Tax Board and the Department of Finance to report to the Legislature on the fiscal and tax effects of various tax policies that result in a loss of revenue of \$5 million or more. CalTax opposed the bill because it would not have required the agencies to utilize a dynamic revenue modeling formula to determine the impacts of state tax policies. Existing static revenue estimates do not reflect realistic revenue impacts that result from changes in taxpayer behavior, and do not take into account added economic benefits of tax policy changes.

CalTax Position: Oppose

Status: Vetoed by the governor.

Improves Infrastructure for International Trade. AB 2656 (Calderon) would have created tax credit certificates for specified exporters and importers who, over a five-year period: increase the amounts of exports or imports that can pass through California's ports or airports, increase the number of qualified full-time employees, or make capital expenditures for cargo facilities. CalTax supported the bill because it would have increased California's ability to compete in a global market and increase exports and imports through the state's trade corridors.

CalTax Position: Support

Status: Died in the Assembly Committee on Appropriations.

Higher Property Taxes, Public Safety Ballot-Box Budgeting. ACA 18 (Swanson) would have reduced voter approval requirements from two-thirds to a bare majority for municipal parcel taxes for police and fire purposes. CalTax opposed the measure because parcel taxes are not an equitable method of funding local public safety services. Taxes should be based on an individual's ability to pay. Parcel taxes are specific dollar amounts levied on every property in a given taxing district, without regard to a taxpayer's ability to pay.

CalTax Position: Oppose

Status: Failed passage in the Assembly.

Higher Property Taxes, Community College Ballot-Box Budgeting. ACA 21 (Feuer) would have lowered the vote threshold from two-thirds to 55 percent for parcel taxes put on the ballot by school districts, community college districts and county offices of education. CalTax opposed the measure because parcel taxes are not an equitable source of funding. Taxes should be based on an individual's ability to pay. Parcel taxes are specific dollar amounts levied on every property in a given taxing district, without regard to a taxpayer's ability to pay.

CalTax Position: Oppose

Status: Died in the Assembly.

Constitutional Convention. ACR 95 (Huber) proposed that Californians vote at the next statewide election on the question of whether to call a convention for the purpose of revising the California Constitution. CalTax opposed this resolution because special interests likely would have sought to hijack the convention for the purpose of removing taxpayer protections.

CalTax Position: Oppose.

Status: Died in the Assembly Committee on Judiciary.

Payroll Tax Increase to Establish New Healthcare System. SB 810 (Leno) would have established a government-run, single-payer health care system. In 2008, the Legislative Analyst's Office opined that in order to cover the costs of a single-payer health care program, payroll taxes for employers and employees would need to be 4 percent higher. Higher payroll taxes in the middle of an economic recovery would discourage business growth and hurt investments. While improved access to healthcare is important, CalTax opposed SB 810 because it was not the right solution.

CalTax Position: Oppose

Status: Failed passage in the Senate.

Budget Trailer Bill: Electricity Rate Shock for Energy-Intensive Businesses. SB 1018 (Senate Committee on Budget and Fiscal Review), among other things, allocates 15 percent of revenue received by electrical entities and requires the Public Utilities Commission to direct the revenue to residential, small business and emissions-intensive trade exposed businesses that are customers of the utility, rather than to ratepayers, as permitted under current law. The bill also contains other provisions allowing the state controller to use cap-and-trade revenue for cash-flow purposes, and exempting the Western Climate Initiative Inc. (a Delaware-based corporation established by the California Air Resources Board) from open meeting laws. CalTax opposed the bill because the provision that redirects revenue received by electrical entities will result in electricity rate shock for many energy-intensive industries. CalTax also believes that the cap-and-trade market should be subject to transparency laws.

CalTax Position: Oppose (CalTax was not able to send a formal position letter on this bill, because the Legislature waived procedural rules, limiting the time the bill was available for public review.)

Status: Signed into law by the governor, with a line-item veto.

Complex Sales Tax Hikes Without Voter Approval. SB 1156 (Steinberg) would have allowed local governments to impose an unspecified transactions (sales) and use tax, without explicit voter approval language, and along boundary lines that could have crossed over between cities and counties. CalTax opposed the bill because it would have allowed local districts to impose a tax along partial county and city boundaries, creating significant administration problems for retailers and the Board of Equalization. Also, under SB 1156, budget savings associated with the elimination of redevelopment agencies would not have materialized.

CalTax Position: Oppose

Status: Vetoed by the governor.

Duplicative Reporting of Retiree Information. SB 1208 (Leno) would have required publicly traded corporations to disclose in their annual information statements filed with the Secretary of State's Office the names and total annual compensation of their five most highly compensated retirees. Under current law, all publicly traded corporations already have to submit such information to the U.S. Securities and Exchange Commission, and provide the information to shareholders in proxy statements. CalTax opposed this duplicative legislation and has offered amendments to the author to eliminate duplicative reporting requirements, but these alternatives were rejected.

CalTax Position: Oppose

Status: Passed the Senate. Failed passage in the Assembly.

State-Run Pension System for Private-Sector Employees. SB 1234 (de León) establishes a state-run pension plan for specified private-sector employees, to be administered by the California Secure Choice Retirement Savings Investment Board. CalTax opposed the bill because it mandates that employers offer the plan to their employees. State-run pension systems are extremely costly and, as seen with the state's retirement systems, pension liabilities can grow exponentially, resulting in an underfunded system.

CalTax Position: Oppose

Status: Signed into law by the governor.

Exempts Bunker Fuel From Sales and Use Taxes. SB 1243 (Lowenthal) extends the sunset date on the sales and use tax exemption for fuel and petroleum products sold to water common carriers for immediate shipment outside of California (bunker fuel) until January 1, 2024. CalTax supports the extension because it shows California's commitment to long-term investment in its maritime industry to encourage more productivity and investment here, and it helps California remain competitive with other states and countries.

CalTax Position: Support

Status: Signed into law by the governor.

Interest Relief for Discharged Accounts. SB 1419 (Correa) would have allowed the Board of Equalization to discharge uncollectible amounts if certain conditions are met, making the BOE's tax collection tools consistent with the Franchise Tax Board's. The legislation also would have, in effect, removed uncollectable tax debts from the books to provide policymakers with a more accurate and realistic representation of the agency's accounts receivable – an important factor for state budget revenue projections, as well as discussions regarding tax collection laws.

CalTax Position: Support

Status: Died in the Senate Committee on Appropriations.

Interest Relief for Extraordinary Circumstances. SB 1420 (Correa) would have authorized the members of the Board of Equalization to relieve all or a portion of interest imposed, not to exceed \$25,000 during a 12-month period, if it is determined that the taxpayer's failure to make a timely payment was due to extraordinary circumstances, and that it would be inequitable to require payment of interest. CalTax supported the bill because it providing BOE members with the discretion to grant relief of interest to taxpayers is appropriate tax policy, given the BOE's responsibility as a tax adjudicatory body.

CalTax Position: Support

Status: Died in the Senate Committee on Appropriations.

Car Tax Increase for San Francisco. SB 1492 (Leno) authorizes the City and County of San Francisco to impose voter-approved local car taxes of up to 2 percent. CalTax opposed the bill because it exceeds the 1 percent limit on property taxes. A "vehicle license fee" is essentially an ad valorem tax on property, and ought to abide by the established limits. This bill allows property taxes on vehicles to exceed that limit by 100 percent.

CalTax Position: Oppose

Status: Signed into law by the governor.

Extends Board of Equalization's Offer-in-Compromise Program. SB 1548 (Wyland) extends by five years the authority for the Board of Equalization to accept offers in compromise on final tax liabilities under specified circumstances. According to the BOE, the 2008 authority has facilitated more than half a million dollars in tax revenue under its offers-in-compromise program, and another \$238,000 in sales and use tax collections, as participating taxpayers were able to continue doing business and remit taxes. CalTax supported the bill because it is a sound tool to provide an avenue for taxpayers to reasonably resolve certain types of tax liabilities.

CalTax Position: Support

Status: Signed into law by the governor.

Spending Limit. SCA 10 (Strickland) would have established a spending limit to restrain state spending during hard economic times, and to reprioritize the use of surplus revenue to pay down debt. **SCA 10** would have reset the base year of the state's existing spending cap from 1986-87 to 2010-11, so that the ceiling for state expenditures once again would be effective, beginning with the 2013-14 fiscal year. This pragmatic approach would protect taxpayers from continued deficits by restraining government spending during hard economic times, but also provides for controlled increases in years when there is revenue growth in state personal income. CalTax supports revising the 1979 Gann Limit and believes this would protect taxpayers from ongoing budget deficits and would promote fiscal responsibility.

CalTax Position: Support

Status: Died in the Senate Committee on Governance and Finance.

Senate	Number of Votes With CalTax	% of Votes With CalTax	FL AB	FL AB	BFR AB	BFR AB	FL AB	FL AB	FL AB	G&F AB	FL AB	FL AB	FL SB	FL SB	FL SB	FL SB	FL SB	FL SB	G&F SB	G&F SB	FL SB	FL SB	G&F SCA
			1446	1465	1475	1491	1500	1532	2026	2408	2439	2638	810	1018	1156	1208	1234	1243	1419	1420	1492	1548	10
CalTax Position:			O	O	O	O	O	O	S	O	O	O	O	O	O	O	O	S	S	S	O	S	S
Did the Governor Sign the Bill?			Y	Y	*	*	*	Y	Y	*	*	N	*	Y	N	*	Y	Y	*	*	Y	Y	*
Elaine Alquist (D-Santa Clara)	3 of 17	17.6%	-	-	-	-	-	-	+		-	-	-	-	-	-	-	+			-	+	
Joel Anderson (R-San Diego)	17 of 17	100.0%	+	+	NV+	NV+	+	+	+		+	+	+	+	+	+	+	+			+	+	
Tom Berryhill (R-Stanislaus)	15 of 15	100.0%	+	+			+	+	+		+	+	+	+	+	+	+	+			+	+	
Sam Blakeslee (R-San Luis Obispo)	14 of 15	93.3%	+	+			+	+	-		+	+	+	+	+	+	+	+			+	+	
Ron Calderon (D-Montebello)	8 of 15	53.3%	-	-			-	-	+		+	+	+	NV+	-	+	-	+			-	+	
Anthony Cannella (R-Ceres)	15 of 15	100.0%	NV+	+			+	+	+		+	+	+	+	+	+	+	+			+	+	
Ellen Corbett (D-San Leandro)	3 of 15	20.0%	-	-			-	-	+		-	-	-	-	-	-	-	+			-	+	
Lou Correa (D-Santa Ana)	13 of 17	76.5%	-	-			+	NV+	+		+	+	+	-	+	+	-	+	+	+	+	+	
Kevin de León (D-Los Angeles)	3 of 15	20.0%	-	-			-	-	+		-	-	-	-	-	-	-	+			-	+	
Mark DeSaulnier (D-Antioch)	4 of 20	20.0%	-	-	-	-	-	-	NV	-	-	-	-	-	-	-	-	+	+	+	-	+	-
Bob Dutton (R-Rancho Cucamonga)	18 of 19	94.7%	+	+			+	+	-	+	+	+	+	+	+	+	+	+	+	+	+	+	+
Bill Emmerson (R-Riverside)	17 of 17	100.0%	NV+	+	NV+	NV+	+	+	+		+	+	+	+	+	+	+	+			+	+	
Noreen Evans (D-Santa Rosa)	3 of 17	17.6%	-	-	-	-	-	-	+		-	-	-	-	-	-	-	+			-	+	
Jean Fuller (R-Bakersfield)	21 of 21	100.0%	+	+	NV+	NV+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
Ted Gaines (R-Roseville)	17 of 17	100.0%	+	+	NV+	NV+	+	+	+		+	+	+	+	+	+	+	+			+	+	
Loni Hancock (D-Oakland)	7 of 19	36.8%	-	-	-	-	-	-	+		NV+	-	-	-	-	-	-	+	+	+	NV+	+	
Tom Harman (R-Huntington Beach)	13 of 14	92.9%	NV+	+			+	+	+		+	EX	+	+	-	+	+	+			+	+	
Ed Hernandez (D-Los Angeles)	5 of 19	26.3%	-	-			-	-	+	-	-	-	-	-	-	-	-	+	+	+	-	+	-
Bob Huff (R-Glendora)	15 of 15	100.0%	+	+			+	+	+		+	+	+	+	+	NV+	+	+			+	+	
Christine Kehoe (D-San Diego)	3 of 17	17.6%	-	-			-	-	NV	-	-	-	-	-	-	-	-	+	+	NV	-	+	-
Doug LaMalfa (R-Butte)	21 of 21	100.0%	+	+	NV+	NV+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
Mark Leno (D-San Francisco)	3 of 17	17.6%	-	-	-	-	-	-	+		-	-	-	-	-	-	-	+			-	+	
Ted Lieu (D-Torrance)	7 of 15	46.7%	-	-			-	-	+		NV+	-	-	-	NV+	+	-	+			NV+	+	
Carol Liu (D-Pasadena)	4 of 20	20.0%	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	+	NV	+	-	+	-

Senate	Number of Votes With CalTax	% of Votes With CalTax	FL	FL	BFR	BFR	FL	FL	FL	G&F	FL	FL	FL	FL	FL	FL	FL	FL	G&F	G&F	FL	FL	G&F
			AB	AB	AB	AB	AB	AB	AB	AB	AB	AB	AB	SB	SB	SB	SB	SB	SB	SB	SB	SB	SB
CalTax Position:			1446	1465	1475	1491	1500	1532	2026	2408	2439	2638	810	1018	1156	1208	1234	1243	1419	1420	1492	1548	10
Did the Governor Sign the Bill?			O	O	O	O	O	O	S	O	O	O	O	O	O	O	O	S	S	S	O	S	S
			Y	Y	*	*	*	Y	Y	*	*	N	*	Y	N	*	Y	Y	*	*	Y	Y	*
Alan Lowenthal (D-Long Beach)	3 of 17	17.6%	-	-	-	-	-	-	+		-	-	-	-	-	-	+				-	+	
Gloria Negrete McLeod (D-Chino)	5 of 17	29.4%	+	-	-	-	-	-	+		+	-	-	-	-	-	+				-	+	
Alex Padilla (D-Pacoima)	5 of 15	33.3%	-	-			-	-	+		NV+	-	NV+	-	-	-	+				-	+	
Fran Pavley (D-Santa Monica)	6 of 14	42.9%	-	-			-	NV+	NV		NV+	-	-	-	NV+	-	-	+			NV+	+	
Curren Price (D-Los Angeles)	3 of 15	20.0%	-	-			-	-	+		-	-	-	-	-	-	+				-	+	
Michael Rubio (D-Bakersfield)	9 of 15	60.0%	-	-			-	NV+	+		+	-	NV+	+	NV+	NV+	-	+			-	+	
Sharon Runner (R-Antelope Valley)	N/A	N/A	+	EX			EX	EX	EX		EX	NV+	EX	EX	EX	EX	EX				EX	EX	
Joe Simitian (D-Palo Alto)	3 of 17	17.6%	-	-	-	-	-	-	+		-	-	-	-	-	-	+				-	+	
Darrell Steinberg (D-Sacramento)	3 of 15	20.0%	-	-			-	-	+		-	-	-	-	-	-	+				-	+	
Tony Strickland (R-Thousand Oaks)	13 of 13	100.0%	+	+			+	+	+		+	+	+	+	+	EX	+	EX			+	EX	+
Juan Vargas (D-San Diego)	5 of 15	33.3%	-	-			-	-	+		+	-	NV+	-	-	-	+				-	+	
Mimi Walters (R-Tustin)	15 of 15	100.0%	+	+			+	+	+		+	+	+	+	+	+	+				+	+	
Lois Wolk (D-Linden)	5 of 20	25.0%	-	-	-	-	NV+	-	NV	-	-	-	-	-	-	-	+	+	+	-	+	-	
Rod Wright (D-Los Angeles)	9 of 17	52.9%	-	-	-	-	NV+	+	+		+	-	NV+	+	+	-	+				-	+	
Mark Wyland (R-Escondido)	13 of 13	100.0%	+	+			+	+	+		NV+	+	EX	+	NV+	+	NV+	+			NV+	EX	
Leland Yee (D-San Francisco)	4 of 16	25.0%	-	-			-	-	+	NV+	-	-	-	-	-	-	+				-	+	

Key

S	CalTax supported the bill.	O	CalTax opposed the bill.
+	Legislator voted with CalTax's position on a bill.	-	Legislator voted against CalTax's position on a bill.
NV+	Legislator did not vote, or abstained on a bill opposed by CalTax, which counts as supporting CalTax's position.	NV	Legislator did not vote, or abstained on a bill supported by CalTax - Failed to reach the governor's desk.
EX	Legislator was excused from the day's session due to health, legislative district business, or other personal reasons.	*	
FL	Vote occurred on the State Assembly Floor.	N/A	Legislator did not have enough votes to calculate a percentage.
BFR	Vote occurred in the Senate Budget and Fiscal Review Committee		
G&F	Vote occurred in the Senate Governance and Finance Committee.		

Assembly	Number of Votes With CalTax	% of Votes With CalTax	Bill Introductions ¹																						
			FL AB	FL AB	FL AB	NR AB	FL AB	LG, TRANS AB	FL AB	R&T AB	FL AB	FL AB	R&T AB	FL AB	R&T AB	JUD ACR	FL SB	FL SB	FL SB	FL SB	FL SB	FL SB	FL SB		
			1446	1465	1500	1506	1532	1768	2026	2048	2439	2638	2656	18	21	95	1018	1156	1208	1234	1243	1492	1548		
CalTax Position:			O	O	O	S	O	O	S	O	O	O	S	O	O	O	O	O	O	S	O	S			
Did the Governor Sign the Bill?			Y	Y	*	*	Y	*	Y	*	N	*	*	*	*	Y	N	*	Y	Y	Y	Y			
Katcho Achadjian (R-San Luis Obispo)	15 of 16	93.8%	-	+	+		+	+	+		+	+		+		+	+	+	+	+	+	+			
Luis Alejo (D-Salinas)	4 of 16	25.0%	-	-	-		-	-	NV		-	-		-		NV+	-	-	-	-	+	NV+	+		
Michael Allen (D-Santa Rosa)	4 of 15	26.7%	-	-	-		-		+		-	-		NV+		-	-	-	-	+	-	+			
Tom Ammiano (D-San Francisco) ¹	3 of 17	17.6%	-	-	-		-		+		-	-		-		-	-	-	-	+	-	+	-		
Toni Atkins (D-San Diego)	3 of 16	18.8%	-	-	-		-		+		-	-		-		-	-	-	-	+	-	+			
Jim Beall (D-San Jose)	5 of 18	27.8%	-	-	-		-		+	+	-	-	+	-	-	-	-	-	-	+	-	+			
Bill Berryhill (R-Stockton)	15 of 15	100.0%	NV+	+	+		+		+		+	+		+		+	+	+	+	+	+	+			
Marty Block (D-San Diego)	4 of 15	26.7%	-	-	-		-		+		-	-		NV+		-	-	-	-	+	-	+			
Bob Blumenfield (D-Van Nuys)	3 of 17	17.6%	-	-	-		-	-	+		-	-		-	-	-	-	-	-	+	-	+			
Susan Bonilla (D-Martinez)	3 of 15	20.0%	-	-	-		-	-	NV		-	-		-		-	-	NV+	-	+	-	+			
Steven Bradford (D-Inglewood)	5 of 17	29.4%	-	-	-		-	-	+		-	-		-	-	-	NV+	NV+	-	+	-	+			
Julia Brownley (D-Santa Monica)	5 of 16	31.3%	-	-	-	+	-		+		-	-		NV+		-	-	-	-	+	-	+			
Joan Buchanan (D-San Ramon)	6 of 15	40.0%	-	-	-		-	-	NV		NV+	-		-		-	-	+	NV+	+	NV+	+			
Betsy Butler (D-Torrance)	3 of 15	20.0%	-	-	-		-		+		-	-		-		-	-	-	-	+	-	+			
Charles Calderon (D-Whittier)	5 of 18	27.8%	-	-	-		-		+	+	-	-	+	-	-	-	-	-	-	+	-	+			
Nora Campos (D-San Jose)	3 of 17	17.6%	-	-	-		-	-	+		-	-		-	-	-	-	-	-	+	-	+			
Wilmer Carter (D-Rialto)	3 of 16	18.8%	-	-	-		-	-	+		-	-		-		-	-	-	-	+	-	+			
Gil Cedillo (D-Los Angeles)	5 of 17	29.4%	-	-	-		-		+		-	-	+	-	-	-	-	-	NV+	+	-	+			
Wesley Chesbro (D-Eureka)	3 of 16	18.8%	-	-	-	+	-		-		-	-		-		-	-	-	-	+	-	+			
Connie Conway (R-Visalia)	15 of 15	100.0%	+	+	+		+		+		+	+		+		+	+	+	+	+	+	+			
Paul Cook (R-Yucaipa)	15 of 15	100.0%	NV+	+	+		+		+		+	NV+		+		+	+	+	+	+	+	+			
Mike Davis (D-Los Angeles)	3 of 17	17.6%	-	-	-		-	-	+		-	-		-	-	-	-	-	-	+	-	+			

Assembly	Number of Votes With CalTax	% of Votes With CalTax	Bill Introductions ¹																						
			FL AB 1446	FL AB 1465	FL AB 1500	NR AB 1506	FL AB 1532	LG, TRANS AB 1768	FL AB 2026	R&T AB 2048	FL AB 2439	FL AB 2638	R&T AB 2656	FL ACA 18	R&T ACA 21	JUD ACR 95	FL SB 1018	FL SB 1156	FL SB 1208	FL SB 1234	FL SB 1243	FL SB 1492	FL SB 1548		
			O	O	O	S	O	O	S	O	O	O	S	O	O	O	O	O	O	O	O	S	O	S	
CalTax Position:			O	O	O	S	O	O	S	O	O	O	S	O	O	O	O	O	O	S	O	S			
Did the Governor Sign the Bill?			Y	Y	*	*	Y	*	Y	*	N	*	*	*	*	Y	N	*	Y	Y	Y	Y			
Roger Dickinson (D-Sacramento)	4 of 17	23.5%	-	-	-	-	-	+		-	-		-		+	-	-	-	-	+	-	+			
Tim Donnelly (R-Hesperia)	17 of 17	100.0%	+	+	+		+	+	+	+		+	+		+	+		+	+	+	+	+	+		
Mike Eng (D-Monterey Park)	3 of 16	18.8%	-	-	-		-	+		-	-		-			-	-	-	-	+	-	+			
Mike Feuer (D-Los Angeles)	4 of 16	25.0%	-	-	-		-	+		-	-		-		+	-	-	-	-	+	-	+			
Nathan Fletcher (I-San Diego)	11 of 16	68.8%	-	+	-		-	+		NV+	-	EX	NV+	+		+	-	+	+	+	+	+	+		
Paul Fong (D-Mountain View)	4 of 15	26.7%	-	-	-		-	+		-	-		-		-	-	NV+	-	+	-	+	-	+		
Felipe Fuentes (D-Los Angeles)	8 of 18	44.4%	-	-	-		-	+	+	NV+	-	+	-	-		-	NV+	NV+	-	+	-	+	+		
Warren Furutani (D-Long Beach)	3 of 15	20.0%	-	-	-		-	+		-	-		-		-	-	-	-	+	-	+	-	+		
Beth Gaines (R-Roseville)	14 of 15	93.3%	+	+	+		+	-		+	+		+		+	+	+	+	+	+	+	+	+		
Cathleen Galgiani (D-Tracy)	8 of 16	50.0%	-	-	-		-	+		NV+	-		NV+		-	-	+	NV+	+	NV+	+	NV+	+		
Martin Garrick (R-Carlsbad) ¹	15 of 16	93.8%	+	+	+		+	+		+	-		+		+	+	+	+	+	+	+	+	+		
Mike Gatto (D-Los Angeles)	3 of 16	18.8%	-	-	-		-	+		-	-		-		-	-	-	-	-	+	-	+	+		
Richard Gordon (D-Redwood City)	5 of 18	27.8%	-	-	-		-	+	+	-	-		NV		-	-	-	-	+	-	+	-	+		
Jeff Gorell (R-Camarillo)	15 of 16	93.8%	-	+	+		+	+		NV+	+		+		+	+	+	+	+	+	+	+	+		
Shannon Grove (R-Bakersfield)	15 of 15	100.0%	+	+	+	+	+		NV		+	+		+		+	+	+	+	+	+	+	+		
Curt Hagman (R-Chino Hills)	15 of 15	100.0%	+	+	+		+	+		+	+		+		+	+	+	+	+	+	+	+	+		
Linda Halderman (R-Clovis)	15 of 15	100.0%	+	NV+	+	+	+	+		+	EX		+		+	+	+	+	+	+	+	+	+		
Isadore Hall III (D-Los Angeles)	4 of 16	25.0%	-	-	-		-	+		-	-		-		-	-	NV+	-	+	-	+	-	+		
Diane Harkey (R-Laguna Niguel)	17 of 17	100.0%	+	+	+		+	+		NV	+	+	+	+	+	+	+	+	+	+	+	+	+		
Mary Hayashi (D-Haywood)	4 of 15	26.7%	-	-	-		-	+		-	-		-		-	-	+	-	+	-	+	-	+		
Roger Hernandez (D-Baldwin Park)	2 of 11	18.2%	EX	-	-		-	+		-	EX		-		-	-	EX	-	EX	-	EX	-	+		
Jerry Hill (D-South San Francisco)	3 of 16	18.8%	-	-	-		-	+		-	-		-		-	-	-	-	-	+	-	+	+		

Assembly	Number of Votes With CalTax	% of Votes With CalTax	Bill Introductions ¹																						
			FL AB	FL AB	FL AB	NR AB	FL AB	LG, TRANS AB	FL AB	R&T AB	FL AB	FL AB	R&T AB	FL AB	R&T AB	JUD ACR	FL SB	FL SB	FL SB	FL SB	FL SB	FL SB	FL SB		
			1446	1465	1500	1506	1532	1768	2026	2048	2439	2638	2656	18	21	95	1018	1156	1208	1234	1243	1492	1548		
CalTax Position:			O	O	O	S	O	O	S	O	O	O	S	O	O	O	O	O	O	S	O	S			
Did the Governor Sign the Bill?			Y	Y	*	*	Y	*	Y	*	N	*	*	*	*	Y	N	*	Y	Y	Y	Y			
Alyson Huber (D-El Dorado Hills)	8 of 16	50.0%	-	-	-		+		+	-	-		-	-		NV+	NV+	+	+	+	+				
Ben Hueso (D-Chula Vista)	4 of 15	26.7%	-	-	-		-	-	NV	-	-		NV+		-	-	NV+	-	+	-	+				
Jared Huffman (D-San Rafael)	4 of 16	25.0%	-	-	-	+	-		+	-	-		-		-	-	-	-	+	-	+				
Kevin Jeffries (R-Riverside)	17 of 17	100.0%	+	+	+	+	+	+	+	+	+		+		+	+	+	+	+	+	+				
Brian Jones (R-La Mesa)	16 of 16	100.0%	+	+	+		+		+	+	+		+		+	+	+	+	+	+	+				
Stephen Knight (R-Lancaster)	17 of 17	100.0%	+	+	+	+	+	+	+	+	+		+		+	+	+	+	+	+	+				
Ricardo Lara (D-South Gate)	3 of 15	20.0%	-	-	-		-		+	-	-	+	-		-	-	-	-	+	-	NV				
Dan Logue (R-Chico)	16 of 16	100.0%	+	+	+		+	NV+	+	+	+		+		+	+	+	+	+	+	+				
Bonnie Lowenthal (D-Long Beach)	3 of 16	18.8%	-	-	-		-	-	+	-	-		-		-	-	-	-	+	-	+				
Fiona Ma (D-San Francisco)	6 of 15	40.0%	-	-	-		-		+	+	-		NV+		-	-	NV+	-	+	-	+				
Allan Mansoor (R-Costa Mesa)	13 of 14	92.9%	+	+	+		+		-	EX	+		+		+	+	+	+	+	+	+				
Tony Mendoza (D-Artesia)	7 of 14	50.0%	+	-	-		NV+		+	EX	-		-		+	-	+	-	+	-	+				
Jeff Miller (R-Orange)	15 of 16	93.8%	NV+	+	+		+	+	+	+	-		+		+	+	+	+	+	+	+				
Holly Mitchell (D-Los Angeles)	3 of 16	18.8%	-	-	-		-		+	-	-		-	-	-	-	-	-	+	-	+				
William Monning (D-Santa Cruz)	5 of 16	31.3%	-	-	-	+	-		NV	-	-		NV+		+	-	-	-	-	+	-				
Mike Morrell (R-Redlands)	15 of 15	100.0%	+	+	+		+		+	+	+		+		+	+	+	+	+	+	+				
Brian Nestande (R-Palm Desert)	16 of 18	88.9%	-	+	-		+		+	+	+	+	+	+	+	+	+	+	+	+	+				
Jim Nielsen (R-Biggs)	16 of 16	100.0%	+	+	+		+		+	+	+		+		+	+	+	+	+	+	+				
Chris Norby (R-Orange)	15 of 17	88.2%	-	+	+		+	+	-	NV+	+		+		+	+	+	+	+	+	+				
Kristin Olsen (R-Modesto)	15 of 15	100.0%	+	+	+		+		+	+	+		+		+	+	+	+	+	+	+				
Richard Pan (D-Sacramento)	4 of 15	26.7%	-	-	-		-		+	-	-		-		-	-	NV+	-	+	-	+				
Henry Perea (D-Fresno)	6 of 17	35.3%	-	-	-		-		+	+	-		NV+		-	-	+	-	+	-	+				

Assembly	Number of Votes With CalTax	% of Votes With CalTax	FL	FL	FL	NR	FL	LG,	FL	R&T	FL	FL	R&T	FL	R&T	JUD	FL	FL	FL	FL	FL	FL	FL	Bill Introductions ¹
			AB	AB	AB	AB	AB	AB	TRANS	AB	AB	AB	AB	AB	AB	ACA	ACA	ACR	SB	SB	SB	SB	SB	
CalTax Position:			O	O	O	S	O	O	S	O	O	O	S	O	O	O	O	O	O	O	S	O	S	
Did the Governor Sign the Bill?			Y	Y	*	*	Y	*	Y	*	*	N	*	*	*	*	Y	N	*	Y	Y	Y	Y	
John Pérez (D-Los Angeles)	3 of 15	20.0%	-	-	-		-		+		-	-		-		-	-	-	-	+	-	+		
V. Manuel Pérez (D-Coachella)	4 of 15	26.7%	-	-	-		-		+		-	-		-		-	-	+	-	+	-	+		
Anthony Portantino (D-Pasadena)	6 of 16	37.5%	NV+	-	-		-	NV+	+		-	-		-		-	-	-	-	+	NV+	+		
Jim Silva (R-Huntington Beach) ¹	16 of 16	100.0%	+	+	+		+		+		+	+		+		+	+	+	+	+	+	+	+	+
Nancy Skinner (D-Berkeley)	3 of 16	18.8%	-	-	-	-	-		+		-	-		-		-	-	-	-	+	-	+		
Cameron Smyth (R-Santa Clarita)	15 of 16	93.8%	-	+	+		+	+	+		+	+		+		+	+	+	+	+	+	+	+	
Jose Solorio (D-Santa Ana)	6 of 17	35.3%	-	-	-		-	NV+	+		-	-		NV+	-	-	-	+	-	+	-	+		
Sandr� Swanson (D-Oakland)	5 of 15	33.3%	-	NV+	-		-		+		-	-		-			NV+	-	-	-	+	-	+	
Norma Torres (D-Pomona)	5 of 15	33.3%	+	-	-		-		+		-	-		-		-	-	NV+	-	+	-	+		
David Valadao (R-Hanford)	11 of 11	100.0%	+	+	EX		+		+		EX	+		+		+	+	EX	+	EX	+	+		
Donald Wagner (R-Irvine)	18 of 18	100.0%	+	+	+		+		+	+	+	+		+	+	+	+	+	+	+	+	+		
Bob Wieckowski (D-Fremont)	6 of 17	35.3%	-	-	-		-		+	+	-	-		-		+	-	-	+	-	+	-	+	
Das Williams (D-Santa Barbara)	4 of 15	26.7%	-	-	-		-		+		-	-		-		-	-	-	-	+	NV+	+		
Mariko Yamada (D-Davis)	2 of 15	13.3%	-	-	-		-		-		-	-		-		-	-	-	-	+	-	+		

Key

S	CalTax supported the bill.	O	CalTax opposed the bill.
+	Legislator voted with CalTax's position on a bill.	-	Legislator voted against CalTax's position on a bill.
NV+	Legislator did not vote, or abstained on a bill opposed by CalTax, which counts as supporting CalTax's position.	NV	Legislator did not vote, or abstained on a bill supported by CalTax - such action did not have any impact on a legislator's score.
EX	Legislator was excused from the day's session due to health, legislative district business, or other personal reasons.	1	Legislator introduced a bill of critical importance to CalTax, but it did not receive any votes. These bills include AB 448 (Ammiano), AB 1510 (Garrick), AB 1552 (Silva), and AB 2014 (Ammiano).
*	Failed to reach the governor's desk.		
FL	Vote occurred on the State Assembly Floor.	NR	Vote occurred in the Assembly Natural Resources Committee.
JUD	Vote occurred in the Assembly Judiciary Committee.	R&T	Vote occurred in the Assembly Revenue and Taxation Committee.
LG	Vote occurred in the Assembly Local Government Committee.	TRANS	Vote occurred in the Assembly Transportation Committee.