



Legislative Vote Record for 2007

The California Taxpayers' Association, representing taxpayers for more than 80 years as the state's oldest watchdog on tax and other public finance issues, presents our 2007 legislative voting record.

Accountability for legislative votes on tax and public spending issues is critically important. Tax and spending policies voted on by the Legislature have enormous impact on the health of California's economy and the state's ability to attract investment and jobs. The cost of government in California, the level of taxation, and the operation of the tax system are highly quantifiable measures that businesses evaluate when making decisions on locating operations. To gauge the accountability and performance of Assembly and Senate members in these key areas, Cal-Tax has produced this legislative report of votes taken in 2007.

Methodology:

This report is a compilation of the highest priority bills on which Cal-Tax 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 or co-authored a bill, but did not have a chance to vote on it themselves, (4) a special credit for a legislator's exceptional action, and (5) credit ("**NV+**") for legislators who abstained from voting on key tax bills that Cal-Tax opposed. Based on this approach, the number of bills voted on by each legislator varies, depending on their committee assignments and authorship. Also included is a description of each bill that is noted on the voting record or in the "KEY" section at the bottom of the vote record pages.

If you have any comments relating to this voting record, please contact Lisa Martin at (916) 930-3105 or lisa@caltax.org.



California Taxpayers' Association 2007 Legislative Voting Record

Senators

		Location of Votes on Priority Bills																		Other Priority Bills		
		EQ																	**Loc Gvt			
		Floor	T&H	Appro	Floor	R&T	Floor	Floor	R&T	Floor	Floor	Floor	Floor	**EQ	Floor	Floor	Floor	**Health	ER&CA			
# Votes	% Vote	AB	AB	AB	AB	AB	AB	AB	AB	AB	SB	SB	SB	SB	SB	SB	SB	SB	SCA	*** Authors & Coauthors		
w/Cal-Tax	w/Cal-Tax	8	444	558	969	1277	1470	1546	1561	1618	48	87	240	578	613	840	974	1014	12			
Cal-Tax Recommendation:		No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No			
Governor Schwarzenegger's Action		Veto	*	*	Veto	*	Sign	*	*	Veto	*	Sign	*	*	Veto	*	*	*	*			
Sam Aanestad (R-Grass Valley)	(14 of 14) 100%	+		+	+		+	+		+	+	+	+	+	NV+	+	NV+	+				
Dick Ackerman (R-Irvine)	(12 of 13) 92%	+			+		+	+		+	+	-	+		+	+	+			+	+	
Elaine Alquist (D-Santa Clara)	(2 of 14) 14%	-			-	+	-	-	+	-	-	-	-		-	-	-	-				
Roy Ashburn (R-Bakersfield)	(12 of 13) 92%	+	+	+	+	+	+		+	+	-	NV+		+	+	+						
Jim Battin (R-La Quinta)	(9 of 9) 100%	+		+	+	+	+		+	+	+	+		+	+				+			
Ronald Calderon (D-Montebello)	(1 of 12) 8%	-			-		-	-		-	-	-	-		-	-	+		-			
Gilbert Cedillo (D-Los Angeles)	(0 of 14) 0%	-	-	-	-		-	-		-	-	-	-		-	-	-	-				
Dave Cogdill (R-Fresno)	(12 of 13) 92%	+			+		+	+	-	+	+	+	+		+	+	+		+			
Ellen Corbett (D-San Leandro)	(0 of 12) 0%	-	-	-			-	-		-	-	-	-		-	-	-					
Lou Correa (D-Santa Ana)	(10 of 10) 100%	+			+		+	+		+	+	+	+		+	+						
Dave Cox (R-Fair Oaks)	(12 of 12) 100%	+		+	+		+	+		+	+	+	+			+	+	+				
Jeff Denham (R-Merced)	(11 of 11) 100%	+			+		+	+		+	+	+	+		+	+	+					
Denise Moreno Ducheny (D-San Diego)	(2 of 11) 18%	-			-		-	-		-	-	-			-	-	NV+					
Bob Dutton (R-Rancho Cucamonga)	(12 of 12) 100%	+	+	+	+	+	+		+	+	NV+	+		+	+	NV+						
Dean Florez (D-Shafter)	(0 of 13) 0%	-		-	-		-	-		-	-	-	-		-	-	-					
Tom Harman (R-Huntington Beach)	(15 of 16) 94%	+	+		+	+	+	+	-	+	+	+	+		+	+	+		+	+	+	
Dennis Hollingsworth (R-Murrieta)	(11 of 11) 100%	+			+		+	+		NV+	+	+	+		+	+	+					
Christine Kehoe (D-San Diego)	(2 of 14) 14%	-	-		-		-	-		-	-	-	-			-	-		-	+	+	
Sheila James Kuehl (D-Santa Monica)	(2 of 14) 14%	+		-	-		-	-		NV+	-	-	-		-	-	-		-			
Alan Lowenthal (D-Long Beach)	(0 of 15) 0%	-	-	-	-		-	-		-	-	-	-		-	-	-		-			

KEY: * = Failed to reach Governor's Desk "+" = Supported Cal-Tax Position
 "- " = Opposed Cal-Tax Position " NV+ " = Abstaining on Cal-Tax Oppose Bills Counts as Voting With Cal-Tax Position
 Author and Coauthor Votes included *Author/Coauthors of Other priority bills: AB 84, AB 239, AB 751, AB 831, SB 24, SB 297, SB 749, SB 955, SB 1040, SCA 6, SCA 13



California Taxpayers' Association 2007 Legislative Voting Record

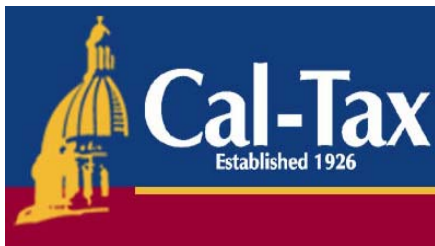
Assembly Members

Votes w/Cal-Tax % Vote w/Cal-Tax

Location of Votes on Priority Bills

Assembly Member	# Votes w/Cal-Tax	% Vote w/Cal-Tax	Location of Votes on Priority Bills																			Other Priority Bills	
			Floor AB 8	Floor AB 239	Floor AB 444	Floor AB 493	Floor AB 558	Floor AB 831	Floor AB 969	Floor AB 1277	Floor AB 1470	^Floor AB 1546	Floor AB 1618	Floor ACA 8	Floor SB 87	Trans Nat Res SB 240	Floor SB 613	^Health SB 840	Nat Res Trans Appro SB 974	Floor SB 1040	***Authors & Co-Authors		
Cal-Tax Recommendation:			No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes				
Governor Schwarzenegger's Action			Veto	*	*	*	*	*	Veto	*	Sign	*	Veto	*	Sign	*	Veto	*	*				
Anthony Adams (R-Hesperia)	(15 of 16)	94%	+	+	+	+	+	+	+	+		+	+	-		+			+	+	+		
Greg Aghazarian (R-Stockton)	(17 of 18)	94%	+	+	+	+	+	+	+	+		+	+	-		+	+	+	+	+	+		
Joel Anderson (R-La Mesa)	(14 of 15)	93%	+	+	+	+	+	+	+	+		+	+	+		+			-	+			
Juan Arambula (D-Fresno)	(2 of 14)	14%	-	-	-	-	-	-	+	-		-	-	-		-			+				
Karen Bass (D-Los Angeles)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+				
Jim Beall, Jr. (D-San Jose)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+				
John Benoit (R-Palm Desert)	(16 of 17)	94%	+	+	+	+	+	+	+	+		+	+	+		+			-	+	+	+	
Patty Berg (D-Eureka)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+				
Tom Berryhill (R-Modesto)	(13 of 14)	93%	+	+	+	+	+	+	+	+		+	+	-		+			+				
Sam Blakeslee (R-San Luis Obispo)	(13 of 15)	87%	+	+	+	+	+	+	+	+		+	+	-		+			-	+			
Julia Brownley (D-Santa Monica)	(2 of 17)	12%	-	-	-	-	-	-	+	-		-	-	-		-	-		+				
Anna Caballero (D-Salinas)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+				
Charles Calderon (D-Whittier)	(5 of 16)	31%	-	-	-	+	-	-	+	-	+	-	-	-		-	-		+	+			
Wilmer Carter (D-Rialto)	(3 of 14)	21%	-	+		-	-	-	+	-		-	-		-	-			+				
Paul Cook (R-Yucaipa)	(14 of 14)	100%	+	+	+	+	+	+	NV+	+	+		+	+	+	+			+				
Joe Coto (D-San Jose)	(3 of 16)	19%	-	-	-	-	-	-	+	-		-	-	-		-	-		+	+			
Mike Davis (D-Los Angeles)	(4 of 15)	27%	-	-	-	NV+	-	-	+	-		-	-	-		-		NV+	+				
Hector De La Torre (D-South Gate)	(3 of 16)	19%	-	-	-	NV+	-	-	+	-		-	-	-		-	-		+				
Kevin De Leon (D-Los Angeles)	(3 of 17)	18%	-	-	-	-	-	-	+	-		-	-	-		-	-		+	+			
Mark DeSaulnier (D-Martinez)	(3 of 18)	17%	-	-	-	-	-	-	+	-		-	-	-		-	-		+	+			

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 "NV+" = Abstaining on Cal-Tax Oppose Bills Counts as Voting With Cal-Tax Position **Author and Coauthor Votes included ***Author/Coauthors of Other priority bills: AB 84, AB 135, AB 142, AB 245, AB 751, AB 989, AB 1152, AB 1206, AB 1285, AB 1561, AB 1591, AB 1600, AB 1681



California Taxpayers' Association 2007 Legislative Voting Record

Assembly Members

Votes w/Cal-Tax % Vote w/Cal-Tax

Location of Votes on Priority Bills

	Location of Votes on Priority Bills																			Other Priority Bills	
	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	^Floor AB	Floor AB	Floor ACA	Floor SB	Trans Nat Res SB	Floor SB	^Health SB	Nat Res Trans Appro SB	Floor SB	***Authors & Co-Authors		
Cal-Tax Recommendation:	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes			
Governor Schwarzenegger's Action	Veto	*	*	*	*	*	Veto	*	Sign	*	Veto	*	Sign	*	Veto	*	*	*			
Chuck DeVore (R-Irvine)	(16 of 16)	100%	+	+	+	+	+	+	+		+	+	+		+			+	+		
Michael Duvall (R-Brea)	(16 of 16)	100%	+	+	+	+	+	+	+		+	+	+	+	+		+		+		
Mervyn Dymally (D-Compton)	(3 of 15)	20%	-	-	-	NV+	-	-	-	+	-	-	-		-	-		+			
Bill Emmerson (R-Redlands)	(15 of 16)	94%	+	+	+	+	+	+	+		+	+	-		+	+	+	+			
Mike Eng (D-Monterey Park)	(3 of 16)	19%	-	-	NV+	-	-	-	+	-	-	-	-		-	-	-	+			
Noreen Evans (D-Santa Rosa)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+		
Mike Feuer (D-Los Angeles)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-		+		
Felipe Fuentes (D-Sylmar)	(3 of 14)	21%	-	-	-	NV+	-	-	-	+	-		-	-	-	-		+			
Jean Fuller (R-Bakersfield)	(15 of 15)	100%	+	+	+	+	+	+	+		+	+		+	+		+	+			
Ted Gaines (R-Roseville)	(18 of 18)	100%	+	+	+	+	+	+	+		+	+	+		+	+	+	+	+	+	
Cathleen Galgiani (D-Tracy)	(13 of 17)	76%	-	+	+	+	NV+	-	NV+	+	+		-	+	-	+	NV+		+	+	+
Bonnie Garcia (R-Cathedral City)	(15 of 15)	100%	+	+	+	+	+	+	+		+	+	+		+	+		+	+	+	
Martin Garrick (R-Carlsbad)	(17 of 17)	100%	+	+	+	+	+	+	+		+	+	+	+	+		+	+	+	+	
Loni Hancock (D-Berkeley)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-	-	-	-	+			
Mary Hayashi (D-Hayward)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-	-	-	-	+			
Ed Hernandez (D-Baldwin Park)	(4 of 16)	25%	-	-	-	NV+	-	-	-	+	-		-	-	-		-	-	+	+	
Shirley Horton (R-Chula Vista)	(17 of 18)	94%	+	+	+	+	+	+	+		+	NV+	-	NV+	+		+	+	+	+	+
Guy Houston (R-Livermore)	(19 of 19)	100%	+	+	+	+	+	+	+		+	+	+	NV+	+		+	+	+	+	
Bob Huff (R-Diamond Bar)	(17 of 17)	100%	+	+	+	+	+	+	+		+	+	+	+	+	+	+	+	+	+	
Jared Huffman (D-San Rafael)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-	-	+		

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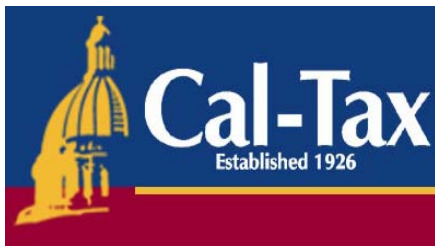
Assembly Members

Votes w/Cal-Tax % Vote w/Cal-Tax

Location of Votes on Priority Bills

	# Votes w/Cal-Tax	% Vote w/Cal-Tax	Location of Votes on Priority Bills																	Other Priority Bills		
			Floor AB 8	Floor AB 239	Floor AB 444	Floor AB 493	Floor AB 558	Floor AB 831	Floor AB 969	Floor AB 1277	Floor AB 1470	^Floor AB 1546	Floor AB 1618	Floor ACA 8	Floor SB 87	Trans Nat Res SB 240	Floor SB 613	^Health SB 840	Nat Res Trans Appro SB 974	Floor SB 1040	***Authors & Co-Authors	
Cal-Tax Recommendation:			No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes			
Governor Schwarzenegger's Action			Veto	*	*	*	*	*	Veto	*	Sign	*	Veto	*	Sign	*	Veto	*	*			
Kevin Jeffries (R-Riverside)	(16 of 16)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+	+		
Dave Jones (D-Sacramento)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-	+				
Betty Karnette (D-Long Beach)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-	+				
Rick Keene (R-Chico)	(16 of 17)	94%	+	+	+	+	+	+	+	+		+	+	-	+	+		+	+	+		
Paul Krekorian (D-Burbank)	(4 of 17)	24%	-	NV+	-	-	-	-	+	-		-	-	-		-	-	+	+			
Doug La Malfa (R-Richvale)	(18 of 18)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+	+	+	
John Laird (D-Santa Cruz)	(2 of 17)	12%	-	-	-	-	-	-	+	-		-	-	-		-	-	+				
Mark Leno (D-San Francisco)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-	+				
Lloyd Levine (D-Van Nuys)	(3 of 15)	20%	-	-	-	-	-	NV+	+	-		-	-	-		-	-	+				
Sally Lieber (D-Mountain View)	(3 of 16)	19%	-	-	-	-	-	-	+	-		-	-	-		-	-	+	+			
Ted Lieu (D-El Segundo)	(7 of 17)	41%	-	+	-	-	-	+	-	+		+	-	-		+	-	+	+			
Fiona Ma (D-San Francisco)	(3 of 17)	18%	-	-	-	-	-	-	+	-		-	-	-		-	-	+	+			
Bill Maze (R-Visalia)	(14 of 14)	100%	+	+	+	+	+	+	+	+		+	+		+		+	+	+	+		
Tony Mendoza (D-Artesia)	(5 of 14)	36%	-	-	-	NV+	-	-	+	-		-	-	NV+		-		+	+			
Gene Mullin (D-South San Francisco)	(4 of 17)	24%	-	-	-	-	-	-	+	-		-	-	-		-	-	+	+	+		
Alan Nakanishi (R-Lodi)	(17 of 17)	100%	+	+	+	+	+	+	+	+		+	+	+		+	+	+	+			
Pedro Nava (D-Santa Barbara)	(3 of 17)	18%	-	-	-	-	-	-	+	-		-	-	NV+		-	-	+				
Roger Niello (R-Fair Oaks)	(14 of 15)	93%	+	+	+	+	+	+	+	+		+	+	-		+			+	+		
Fabian Nunez (D-Los Angeles)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-		-	-	+				
Nicole Parra (D-Hanford)	(7 of 16)	44%	-	-	-	+	-	-	-	+		-	NV+	-		-		+	+	+		

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Assembly Members

Votes w/Cal-Tax % Vote w/Cal-Tax

Location of Votes on Priority Bills

	# Votes w/Cal-Tax	% Vote w/Cal-Tax	Location of Votes on Priority Bills																	Other Priority Bills	
			Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	Floor AB	^Floor AB	Floor AB	Floor ACA	Floor SB	Trans Nat Res SB	Floor SB	^Health SB	Nat Res Trans Appro SB	Floor SB	***Authors & Co-Authors
Cal-Tax Recommendation:			No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes		
Governor Schwarzenegger's Action			Veto	*	*	*	*	Veto	*	Sign	*	Veto	*	Sign	*	Veto	*	*	*		
George Plescia (R-San Diego)	(15 of 15)	100%	+	+	+	+	+	+	+		+	+	+					+	+	+	
Anthony Portantino (D-Pasadena)	(4 of 16)	25%	-	NV+	-	NV+	-	-	+	-		-	-	-	-	-		-	+		
Curren Price (D-Inglewood)	(2 of 14)	14%	-	-	-	-	-	-	+	-		-	-	-	-	-			+		
Laura Richardson (D-Long Beach)	(4 of 8)	50%		-	-	NV+	NV+	-	+			-		NV+							
Sharon Runner (R-Lancaster)	(15 of 15)	100%	+	+	+	+	+	+	+			+	+	+		+		+	+	+	
Ira Ruskin (D-Redwood City)	(2 of 17)	12%	-	-	-	-	-	-	+	-		-	-	-	-	-	-	-	+		
Mary Salas (D-Chula Vista)	(5 of 16)	31%	-	-	-	-	-	-	+	-		-	-	NV+		NV+	-		+		
Lori Saldana (D-San Diego)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-	-	-		-	+		
Jim Silva (R-Huntington Beach)	(16 of 16)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+	+	
Cameron Smyth (R-Santa Clarita)	(16 of 16)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+	+	
Jose Solorio (D-Santa Ana)	(3 of 16)	19%	-	-	-	NV+	-	-	+	-		-	-	-	-	-		-	+		
Nell Soto (D-Pomona)	(1 of 8)	13%	-					-		-			-	-	-			-	+		
Todd Spitzer (R-Orange)	(15 of 15)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+		
Audra Strickland (R-Moorpark)	(11 of 11)	100%		+	+	+	+	+	+			+		+		+		+	+	+	
Sandra Swanson (D-Oakland)	(2 of 15)	13%	-	-	-	-	-	-	+	-		-	-	-	-	-		+			
Alberto Torrico (D-Newark)	(3 of 16)	19%	-	-	-	-	-	-	+	-		-	-	-	-	-		+	+		
Van Tran (R-Westminster)	(16 of 16)	100%	+	+	+	+	+	+	+	+		+	+	+				+	+	+	
Michael Villines (R-Clovis)	(13 of 14)	93%	+	+	+	+	+	+	+	+		+	+	-		+		+	+		
Mimi Walters (R-Laguna Niguel)	(16 of 16)	100%	+	+	+	+	+	+	+	+		+	+	+		+		+	+	+	
Lois Wolk (D-Davis)	(2 of 16)	13%	-	-	-	-	-	-	+	-		-	-	-	-	-		+			

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California Taxpayers' Association 2007 Legislative Voting Record Bills

BILL/AUTHOR/POSITION	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
<u>AB 8</u> (Nunez) Oppose	Would impose a vast and expensive new universal health care coverage mandate on California employers, requiring them to provide health care coverage to employees and dependents or pay a payroll exaction equal to 7.5% of Social Security wages to generate revenue for a newly purchasing pool to pay for health care benefits. The bill also imposes fees on data source providers, which is clearly a tax under <i>Sinclair</i> , as the providers derive no benefit from the fee.	Vetoed	Assembly: 09/10/07, 46-31 Senate: 09/10/07, 22-17
<u>AB 84</u> (Nakanishi) Support	Would establish an income tax deduction for amounts put into a health savings account, in conformity with federal law.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
<u>AB 135</u> (Houston) Support	Would allow net operating losses to be carried forward for 20 years.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
<u>AB 142</u> (Plescia) Support	Would establish an income tax deduction for amounts put into a health savings account, in conformity with federal law.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
AB 239 (DeSaulnier) Oppose	Would authorize the board of supervisors in Contra Costa or San Mateo counties to impose, without voter approval, an additional \$25 tax (labeled a flat fee in the bill) on all documents recorded by the counties. Revenues produced by this tax are to fund affordable housing. Since the expenditures have no relationship to the tax, the measure is a tax, not a fee, and must be approved by local voters pursuant to Propositions 13 and 218. However, there are no local voter approval requirements in the bill.	Senate Local Government Committee	Assembly: 05/29/07, 42-35
AB 245 (DeVore) Support	Would establish an income tax deduction for amounts put into a health savings account, in conformity with federal law.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 444 Hancock Oppose	Would authorize the county Congestion Management Agencies of Alameda, Contra Costa, Marin, Santa Clara and Solano to increase the car tax by \$10. This special tax could be enacted with a majority of local voters, rather than the two-thirds local voter approval required for special taxes.	Senate Revenue and Taxation Committee	Assembly: 06/05/07, 45-33 S. T&H: 06/26/07, 7-4
AB 493 (Ruskin) Oppose	Would impose a surcharge of up to \$2,500 on buyers of new cars that emit relatively high volumes of greenhouse gases and air pollutants and provide discounts of up to \$2,500 to buyers of new cars that emit relatively low amounts of these gases and pollutants.	Died in Assembly Inactive File	Assembly: 06/06/07, 35-35
AB 558 (Feuer) Oppose	Would impose <i>Sinclair</i> fees on toxic chemical manufacturers.	The objectionable provision was amended out of the bill on September 4.	Assembly: 06/07/07, 45-32 S. Appro: 08/30/07, 9-7 S. EQ: 07/10/07, 5-1
AB 751 (Lieu) Support	Would conform to the federal R&D tax credit.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
AB 831 (Parra) Oppose	Would require that any legislative measure creating a new tax expenditure, or extending the operation of an existing tax expenditure, as defined, shall provide for a repeal of the expenditure in a manner that reflects the needs and conditions of the proposed expenditure. At best, this bill is ineffective, as this Legislature may not bind future Legislatures under the Constitution. At worst, this bill would worsen the California business climate due to the fleeting nature of the state's tax incentives.	Senate Revenue and Taxation Committee	Assembly: 06/06/07, 45-33
AB 969 (Eng) Oppose	Would require those owing use taxes to report and remit them on an acceptable tax form, as specified, and require the FTB to revise the income tax form to enable taxpayers to report their use tax on it. The bill also clarifies that the taxes would be for taxable purchases made during the taxable year for which the return is required to be filed.	Vetoed	Assembly: 09/07/07, 46-29 Senate: 09/05/07, 21-16
AB 989 (Garrick) Support	Would allow a tax credit for contributions to a health savings account, contingent on enactment of the other health savings account conformity bills.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1152 (Niello) Support	Would exempt qualified manufacturing equipment from the sales tax.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1206 (Smyth) Support	Would exempt from sales tax specified research and development equipment.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1277 (Benoit) Support	Would clarify the dividend elimination provisions that FTB has applied to eliminate double taxation of income.	Senate Appropriations Committee Suspense File	Assembly: 06/06/07, 79-0 S. R&T: 07/11/07, 7-0
AB 1285 (Parra) Support	Would provide complete conformity to the federal research tax credit and the alternative incremental tax credit for development of GHG technologies.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1470 (Huffman) Oppose	Would require the Public Utilities Commission to establish a new gas utility tax (labeled a surcharge in the bill) to fund a 10-year, \$250 million program to subsidize the installation of solar water heating systems.	Signed into law	Assembly: 09/12/07, 45-32 Senate: 09/10/07, 24-16

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
AB 1546 (Calderon) Oppose	Would retroactively limit refunds for taxes imposed under the personal and corporate income tax laws for any tax that is adjudged to be discriminatory or unfairly apportioned in violation of the Constitution. Refunds would be limited to the discriminatory effect of the unconstitutional statute on the taxpayer, similar to compensatory damages.	Assembly Inactive File by request of Author (Author received credit for this action)	Senate: 09/07/07, 24-15
AB 1561 (Calderon) Support	A tax simplification measure that would change California's date of conformity to federal income tax law from January 1, 2005, to January 1, 2007, and thereby, in general, conform to the changes made in federal income tax law during that two-year period. In addition, this bill would conform state income tax law, with modifications, to several additional federal income tax items. Conformity eases the burden of tax compliance, which, in turn, eases taxpayer compliance costs. Would make 59 changes in the state's tax code, with varying levels of revenue gain and loss. Legislative Counsel considers this bill a tax increase requiring a two-thirds vote for passage.	Senate Appropriations Committee Suspense File	S. R&T: 08/28/07, 5-3
AB 1591 (Ma) Support	Would permit apportioning taxpayers to elect an alternative apportionment formula when the taxpayer either invests a minimum of \$250 million of qualified expenditures in California or when the taxpayer's property or payroll or both in California exceed the base year amount.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1600 (La Malfa) Support	Would require the tax agencies to carry the burden of proof in tax appeals, in cases where the taxpayer has complied with all substantiation requirements.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
AB 1618 (Feuer) Oppose	Would repeal the interest offset provisions used to deduct interest expense from business income. The stated purpose of the bill is to comply with the Supreme Court's decision in <i>Hunt-Wesson</i> , which disallowed the FTB's application of interest offset provisions as to out-of-state taxpayers. However, the bill goes beyond the constitutional limitations imposed in the <i>Hunt-Wesson</i> decision in 2000.	Vetoed	Assembly: 05/21/07, 45-33 Senate: 09/07/07, 22-14

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
<u>AB 1681</u> (Houston) Support	Would exempt from sales tax property used in manufacturing, telecommunications, electricity generation, recycling and R&D in connection with these activities.	Died in Assembly Revenue and Taxation Committee	No vote taken on tax provision
<u>ACA 8</u> (De La Torre) Oppose	Would establish in the State Constitution the government's ability to take private property for private use when: (1) the taking is for a public work or improvement and private use is incidental; (2) the property is initially taken for public use but is subsequently conveyed for private use, if the original owner is given the opportunity to repurchase the property; and (3) for the general purposes of health and safety.	In Assembly Unfinished Business	Assembly: 09/11/07, 45-31
<u>SB 24</u> (Torlakson) Oppose	Would require the State Department of Public Health to assess an unspecified tax-like fee on consumers of cigars and cigarettes to mitigate the harmful effects of environmental tobacco products.	Died in the Senate Revenue and Taxation Committee	No vote taken in relevant committees on tax provision
<u>SB 48</u> (Perata) Oppose	Would require employers to spend 7.5 percent of Social Security wages on employee health care or pay an equivalent amount to the state.	This objectionable provision was amended out of the bill on June 25.	Senate: 06/07/07, 23-16
<u>SB 87</u> (Senate Budget and Fiscal Review Committee) Oppose	Would repeal the teachers' tax credit, revise procedures for assessing fractionally owned aircraft, require owners (public and private) of airports to provide information to assessors on aircraft using the airport, and require the State Board of Equalization to modify the annual business property statement with information on the use tax. In addition to the aircraft assessment provisions being unfair to taxpayers, the process by which this bill was passed was outrageous. Taxpayers did not see the proposal until it was on the Assembly floor for a vote on July 20.	Signed into law	Assembly: 07/20/07, 54-21 Senate: 08/21/07, 27-12

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
<p>SB 240 (Florez) Oppose</p>	<p>Would authorize the non-elected San Joaquin Valley Unified Air Pollution Control District to increase its car tax by as much as \$28 for incentive-based programs to reduce emissions. Also, the bill requires the district to submit a report to the Legislature by January 1, 2009 regarding how vehicle license fees or other fees could be imposed on vehicles that are not registered in the district, but that travel through the district. It is questionable whether there is any lawful way to impose a tax on a vehicle that merely travels through the district. Moreover, this bill does not appear to contain voting requirements of the state Constitution, Article 13, Sections C and D.</p>	<p>Assembly Appropriations Committee Suspense File</p>	<p>Senate: 06/06/07, 21-16 A. Trans: 07/02/07, 8-4 A. Nat Res: 07/09/07, 6-3</p>
<p>SB 297 (Romero) Oppose</p>	<p>Would authorize counties to impose a tipplers tax on consumption of beer, wine and distilled spirits at a rate from one-eighth of 1 percent to 5 percent. Such tax would have to be approved by voters pursuant to Proposition 218.</p>	<p>Died in Senate Revenue and Taxation Committee</p>	<p>No vote taken on tax provision</p>
<p>SB 578 (Simitian) Oppose</p>	<p>Would impose a tax (called a fee in the bill) on high production volume chemical manufacturers. The tax would be set by the Department of Toxic Substances Control to cover the cost of implementing new specified reporting and tracking mandates.</p>	<p>Died in the Senate Appropriations Committee</p>	<p>S. EQ: 04/23/07, 5-2</p>
<p>SB 613 (Simitian) Oppose</p>	<p>Would extend the sunset date (from January 1, 2009 to January 1, 2019) on the local car tax (labeled a fee in the bill) imposed by the City/County Association of Governments of San Mateo County. Revenues from the tax, which could be enacted without a vote of the local electorate, would fund programs to mitigate traffic congestion and stormwater pollution.</p>	<p>Vetoed</p>	<p>Assembly: 08/30/07, 43-30 Senate: 04/16/07, 21-15</p>
<p>SB 749 (Oropeza) Oppose</p>	<p>Would retroactively (to 2001) revise the limited liability company tax based on gross receipts apportioned to California, which is contrary to sound tax policy which holds that taxpayers should not be held liable for a tax that was not legal at the time it was imposed. To impose such liability is analogous to an ex post facto law, which is unconstitutional.</p>	<p>Died in Senate Revenue and Taxation Committee</p>	<p>No vote taken on tax provision</p>

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
SB 840 (Kuehl) Oppose	Would establish a government-run, single-payer health care system.	Assembly Appropriations Committee	Senate: 06/06/07, 23-15 A. Health: 07/03/07, 12-5
SB 955 (Ackerman) Support	Would modify the penalty for failure to timely report property on a state assessee property statement so that the penalty is only 10 percent of the cost of the property not reported.	Died in Senate Revenue and Taxation Committee	No vote taken
SB 974 (Lowenthal) Oppose	Would impose a \$60 container "fee" on owners of container cargo at the ports of Oakland, Long Beach and Los Angeles. The revenues would be used to improve air quality and relieve port traffic congestion. The bill is a majority vote tax increase, which is imposed in violation of Proposition 13 and which is unconstitutional under the Commerce Clause.	Assembly Inactive File	A. Appro: 08/30/07, 11-5 A. Trans: 07/09/07, 8-6 A. Nat Res: 06/25/07, 5-3 Senate: 06/06/07, 22-12
SB 1014 (Kuehl) Oppose	Would impose the following increased taxes for state-run health care: 1% on personal taxable income that exceeds \$200,000; 3.78% payroll tax on wages earned after the first \$7,000; 8.17% employer tax on wages paid; on self-employment income, rate unspecified, and on non-wage income below \$200,000, rate unspecified. Each would be imposed independently of the other.	Died in Senate Revenue and Taxation Committee	S. Health: 04/18/07, 6-4
SB 1040 (Kehoe) Support	Would expand the existing state emergency telephone user tax to (1) include bundled services in the definition of toll telephone service and (2) include intrastate Voice over Internet Protocol (VoIP) service, and (3) eliminate the language identical to the federal provisions ruled illegal by several U.S. Circuit Courts of Appeal.	Senate Unfinished Business	Assembly: 09/12/07, 69-3
SCA 6 (McClintock) Support	Would require that proceeds of state bonds approved by voters in 2009 or thereafter only be spent on construction or acquisition of tangible property with a useful life at least equal to the length of the bond.	Senate Governmental Organization Committee	No vote taken on bill

BILL/AUTHOR	CAL-TAX DESCRIPTION AT TIME OF VOTE	STATUS	RECORDED VOTE(S)
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<u>SCA 12</u> (Torlakson) Oppose	Would exclude fee impositions and increases for stormwater and surface water drainage from the voter approval requirements of Article XIII D, Section 6 of the California Constitution (Proposition 218). The bill was amended June 18 to delete references to "surface water drainage" and instead exclude fees imposed for stormwater and "urban runoff management" from the voter approval requirements of Proposition 218.	Senate Floor	S. Loc Gvt: 06/27/07, 3-1 S. ER&CA: 07/10/07, 3-2
<u>SCA 13</u> (Torlakson) Oppose	Would increase the cigarette tax by \$2.10 per pack of 20 with funds to be used for health-related purposes.	Senate Revenue and Taxation Committee	No vote taken

Abbreviations: A. Assembly; S. Senate; RT: Revenue and Taxation Committee; Appro: Appropriations Committee; Trans: Transportation Committee; T&H: Transportation and Housing Committee; Nat Res: Natural Resources Committee; EQ: Environmental Quality Committee; Loc Gvt: Local Government Committee; ER&CA: Elections, Reapportionment and Constitutional Amendments Committee