



# CalTax<sup>SM</sup>

## 2014 Voting Record

Founded in 1926, the California Taxpayers Association is the state's oldest and largest organization representing taxpayers. Established as a nonpartisan, nonprofit research and advocacy association, CalTax has a dual mission to guard against unnecessary taxation and to promote government efficiency. Visit [www.CalTax.org](http://www.CalTax.org) for research, data, analysis and commentary on California tax issues.

Dear Taxpayer,

Since 1926, the California Taxpayers Association (CalTax) has played an integral role in our state by protecting taxpayers from unnecessary taxes and promoting government efficiency. Each year, the CalTax staff reviews thousands of pages of legislation to determine how new laws could impact California's taxpayers. At the conclusion of the legislative year, we prepare our annual voting record. 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.

The CalTax Voting Record for the second year of the 2013-14 legislative session takes into account dozens of important votes made during the past year. The bills selected for this year's voting record include CalTax's highest priorities during the year – bills that would have a lasting impact on California's tax structure, and would affect economic certainty, equity, transparency and the complexity of California taxes.

On behalf of the millions of men, women and businesses who pay taxes in the state of California, CalTax would like to thank the lawmakers who supported CalTax's position during the past year. Their votes have supported good tax policy and have advanced policies that will strengthen California's economy.

Sincerely,

A handwritten signature in cursive script that reads "Teresa Casazza". The signature is written in black ink and is positioned above the printed name and title.

Teresa Casazza  
CalTax President



## 2014 CALTAX VOTING RECORD

### SENATE:

Joel Anderson	100%	Loni Hancock	21.4%	Mike Morrell	100%
Jim Beall	5.9%	Ed Hernandez	27.8%	Jim Nielsen	100%
Tom Berryhill	100%	Jerry Hill	35.3%	Alex Padilla	20.0%
Marty Block	31.3%	Ben Hueso	31.3%	Fran Pavley	26.7%
Anthony Cannella	86.7%	Bob Huff	94.1%	Richard Roth	80.0%
Ellen Corbett	20.0%	Hannah-Beth Jackson	14.3%	Darrell Steinberg	23.5%
Lou Correa	70.6%	Steve Knight	95.0%	Norma Torres	46.7%
Kevin de León	31.3%	Ricardo Lara	25.0%	Andy Vidak	93.3%
Mark DeSaulnier	26.3%	Mark Leno	20.0%	Mimi Walters	100%
Noreen Evans	25.0%	Ted Lieu	25.0%	Lois Wolk	19.0%
Jean Fuller	100%	Carol Liu	25.0%	Mark Wyland	100%
Ted Gaines	100%	Holly Mitchell	20.0%		
Cathleen Galgiani	56.3%	William Monning	18.8%		

### ASSEMBLY:

Katcho Achadjian	83.3%	Steve Fox	72.7%	Al Muratsuchi	66.7%
Luis Alejo	41.7%	Jim Frazier	30.0%	Adrin Nazarian	30.0%
Travis Allen	100%	Beth Gaines	100%	Brian Nestande	92.9%
Tom Ammiano	30.0%	Cristina Garcia	33.3%	Kristin Olsen	90.9%
Toni Atkins	30.0%	Mike Gatto	36.4%	Richard Pan	50.0%
Franklin Bigelow	100%	Jimmy Gomez	30.0%	Jim Patterson	100%
Richard Bloom	41.7%	Lorena Gonzalez	50.0%	Henry Perea	45.5%
Raul Bocanegra	53.3%	Richard Gordon	53.3%	John Pérez	30.0%
Susan Bonilla	27.3%	Jeff Gorell	88.9%	V. Manuel Pérez	53.8%
Rob Bonta	36.4%	Adam Gray	50.0%	Bill Quirk	27.3%
Steven Bradford	41.7%	Shannon Grove	100%	Sharon Quirk-Silva	72.7%
Cheryl Brown	45.5%	Curt Hagman	100%	Anthony Rendon	18.2%
Joan Buchanan	27.3%	Isadore Hall	30.0%	Sebastian Ridley-	
Ian Calderon	30.0%	Diane Harkey	100%	Thomas	27.3%
Nora Campos	36.4%	Roger Hernández	25.0%	Freddie Rodriguez	36.4%
Ed Chau	33.3%	Chris Holden	36.4%	Rudy Salas	80.0%
Rocky Chávez	90.9%	Brian Jones	100%	Nancy Skinner	30.8%
Wesley Chesbro	30.8%	Reginald Jones-Sawyer	30.0%	Mark Stone	33.3%
Connie Conway	100%	Marc Levine	27.3%	Philip Ting	35.7%
Ken Cooley	60.0%	Eric Linder	100%	Donald Wagner	100%
Matthew Dababneh	50.0%	Dan Logue	100%	Marie Waldron	100%
Brian Dahle	100%	Bonnie Lowenthal	30.0%	Shirley Weber	36.4%
Tom Daly	50.0%	Brian Maienschein	90.0%	Bob Wieckowski	30.0%
Roger Dickinson	36.4%	Allan Mansoor	100%	Scott Wilk	90.0%
Tim Donnelly	100%	Jose Medina	54.5%	Das Williams	40.0%
Susan Eggman	30.0%	Melissa Melendez	100%	Mariko Yamada	30.0%
Paul Fong	33.3%	Kevin Mullin	43.8%		



## 2014 CALTAX VOTING RECORD BILL DESCRIPTIONS

**State Bailout of Local Hospital. [AB 39](#)** (Skinner) would have appropriated \$3 million from the state's general fund to bail out the Doctors Medical Center, a hospital in Contra Costa County. CalTax opposed the bill because voters in the area decided this year not to approve a local tax to fund the hospital, and it would be inappropriate to require taxpayers throughout the state to pay for a hospital that is not supported by people who live in its service area. **CALTAX POSITION: Oppose**

**Preserving Local Control of School District Budgets. [AB 146](#)** (Olsen) would have allowed school districts to maintain budget reserves that address their unique needs. CalTax supported this legislation to resolve a problem arising from passage of SB 858 (Chapter 32, Statutes of 2014), which states that if the "rainy day fund" measure (Proposition 2) is approved by voters in November, school districts will be required to spend down their reserves – a requirement that goes against sound budget principles. **CALTAX POSITION: Support**

**Unnecessary Expansion of Local Taxing Authority. [AB 418](#)** (Mullin) would have authorized a joint powers authority in San Mateo County to impose a special tax or property-related fee to fund specified activities. CalTax opposed the bill because the county, its cities, and some of its special districts already have the authority to fund the activities through existing revenue tools, including an existing vehicle tax imposed by the county. **CALTAX POSITION: Oppose**

**Exceeding the Sales Tax Limit. [AB 881](#)** (Chesbro) would have authorized Sonoma County, and any city within the county, to exceed the existing 2 percent cap on locally imposed sales and use taxes. CalTax opposed this bill because it would have set a dangerous precedent, effectively doing away with a 2 percent cap that protects taxpayers, and leading to additional sales and use taxes in a state that already has the highest sales and use tax rate in the country. **CALTAX POSITION: Oppose**

**Conformity on Taxation of Charitable Remainder Trusts. [AB 1172](#)** (Bocanegra) would have allowed a charitable remainder trust, in modified conformity with federal income tax law, to retain its tax-exempt status when it has unrelated business taxable income, by paying tax on that income. CalTax supported the bill because it would have fixed inequities and traps created by the state's non-conformity. (This provision later was amended into a different bill, [AB 2754](#), which included unrelated provisions that were not supported by CalTax.) **CALTAX POSITION: Support**

**Exceeding the Sales Tax Limit. [AB 1324](#)** (Skinner) authorizes the city of El Cerrito to exceed the existing 2 percent cap on locally imposed sales and use taxes. CalTax opposed this bill because it represents an end run around the 2 percent cap, and will lead to additional sales and use taxes in a state that already has the highest sales and use tax rate in the country. **CALTAX POSITION: Oppose**

**Tax Relief for Discharged Mortgage Debt.** [AB 1393](#) (Perea) conforms state law to federal law by extending through the 2013 taxable year the income exclusion for discharged debt on a principal residence. CalTax supported this bill because it acknowledges that taxpayers who lose their homes to foreclosure are unlikely to be able to afford taxes on forgiven debt, and because it advances conformity to federal law, which eases tax filing and administration for taxpayers and the state alike. **CALTAX POSITION: Support**

**Penalty Relief for First-Time Offenders.** [AB 1777](#) (Quirk-Silva) would have required the Franchise Tax Board to abate failure-to-file and failure-to-pay penalties in certain circumstances, in general conformity with a federal program that was launched to bolster voluntary compliance and not penalize historically compliant taxpayers for one-time lapses. CalTax supported this bill as a fair way to administer the application of penalties. **CALTAX POSITION: Support**

**NOL Carryback Conformity.** [AB 1984](#) (Harkey) would have conformed California income and franchise tax laws to four federal Internal Revenue Code provisions relating to net operating loss carrybacks. CalTax supported this effort to simplify tax procedures and to conform state law to federal law, because the changes would benefit taxpayers as well as those tasked with tax administration in California. **CALTAX POSITION: Support**

**Parcel Tax Transparency.** [AB 2109](#) (Daly) requires the State Controller's Office to include in its existing report on local financial transactions specified information pertaining to locally imposed parcel taxes. CalTax sponsored this bill to increase transparency and oversight of locally imposed parcel taxes. **CALTAX POSITION: Support**

**Simplified Filing of Statements of Information.** [AB 2180](#) (Brown) would have streamlined the process for business entities to file required statements of information with the Secretary of State's Office by more closely aligning due dates with a business entity's Franchise Tax Board tax return due date. CalTax supported this bill because it would have had a positive impact on businesses, especially small businesses, by beginning to address a long-standing problem: suspension due to failure to file a statement of information. **CALTAX POSITION: Support**

**Research-and-Development Credit Conformity.** [AB 2330](#) (Mullin) would have repealed the alternative incremental research-and-development credit, and authorized an alternative simplified R&D credit, in modified conformity to federal tax laws. CalTax supported this bill because it would have made the tax credit easier to administer for both taxpayers and the state, and would have modernized the R&D credit by providing an alternative to the fixed-base percentage methodology of current law that refers back to a base period from the 1980s. **CALTAX POSITION: Support**

**Broadening "Change in Ownership" for Property Taxes.** [AB 2372](#) (Ammiano) would have broadened the definition of "change in ownership" for purposes of property tax reassessments. CalTax opposed the bill because it had broad policy impacts that were not fully vetted. **CALTAX POSITION: Oppose**

**Vehicle Tax Increase.** [AB 2393](#) (Levine) authorizes counties to impose "vehicle registration fees" of \$2 per vehicle, and \$4 per commercial vehicle – a doubling of the current limits – despite the fact that counties do not register vehicles. CalTax opposed this legislation because it improperly characterizes a tax as a "fee," and violates provisions of the state constitution related to vote thresholds for taxes and fees. **CALTAX POSITION: Oppose**

**Interest Equalization.** [AB 2429](#) (Patterson) would have required that interest on overpayments of sales and use taxes be determined in the same manner as interest on underpayments. CalTax supported this legislation as a matter of equity, to ensure that the interest rate would be the same whether the state was receiving or paying interest. **CALTAX POSITION: Support**

**Health Savings Account Conformity.** [AB 2576](#) (Harkey) would have conformed California's personal income tax to federal tax provisions allowing for a deduction and other tax benefits for contributions to a health savings account. CalTax supported this bill because it would make tax administration easier by conforming with federal law, and would encourage more uninsured individuals to purchase health coverage, thereby reducing state costs associated with providing healthcare to the uninsured. **CALTAX POSITION: Support**

**Reform of E-Waste Recycling Charge.** [AB 2666](#) (Daly) would have specified that the U.S. government and its agencies are not "persons," and therefore are not subject to California's electronic waste recycling charge. CalTax sponsored this legislation to remedy situations in which California retailers are held liable for recycling charges on products purchased by the federal government (the U.S. Government Accountability Office determined that the federal government does not have to pay the E-Waste charge because, in the office's opinion, it constitutes a tax in violation of the Commerce Clause of the U.S. Constitution). **CALTAX POSITION: Support**

**Exceeding the Sales Tax Limit.** [SB 33](#) (Wolk) would have authorized Sonoma County, and any city within the county, to exceed the existing 2 percent cap on locally imposed sales and use taxes. CalTax opposed this bill because it would have set a dangerous precedent, effectively doing away with a 2 percent cap that protects taxpayers, and leading to additional sales and use taxes in a state that already has the highest sales and use tax rate in the country. **CALTAX POSITION: Oppose**

**Duplicative "Fee" on Railroads.** [SB 506](#) (Hill) would have imposed a "fee" of an unspecified amount per loaded railroad tank car upon every owner of hazardous material at the time the material is transported by rail. CalTax opposed the bill because it is unnecessarily duplicative of existing law, may impose an illegal tax, and could subject the state's general fund to significant financial risk for litigation costs and payment to injured parties. **CALTAX POSITION: Oppose**

**Establishing California Export Finance Office.** [SB 511](#) (Lieu) would have reestablished the California Export Finance Office to promote export of California goods through loan guarantees, disseminating financial and technical information, and coordinating efforts with various public and private entities. CalTax supported the bill because a healthy economy is the best source of new tax revenue, and providing financial and technical assistance can rejuvenate economic and job growth in the export sector. **CALTAX POSITION: Support**

**Tax Relief for Victims of Financial Scams.** [SB 797](#) (Anderson) would have allowed innocent taxpayers with losses resulting from fraudulent investments to claim the same net operating loss carryback and carryforward periods as would be allowed by federal law for the same tax years. CalTax supported the bill because it is proper to allow tax relief in conformity with federal laws for California families and businesses that are victims of a fraudulent investment scheme, such as the highly publicized Madoff case. **CALTAX POSITION: Support**



**Limits on Local School Districts' Rainy Day Funds.** [SB 858](#) (Senate Budget and Fiscal Review Committee) is a budget trailer bill that makes a number of changes to education programs, including imposing a limit on the amount of money that a local school district may keep in its reserve fund (a provision that will be operative only if voters approve Proposition 2 in November). CalTax opposed this provision, which limits the ability of local school districts to plan for the future utilizing sound budgeting principles. **CALTAX POSITION: Oppose**

**Unnecessary Increase in Oil Production Costs, Flawed Expansion of Authority to Impose Penalties.** [SB 861](#) (Senate Budget and Fiscal Review Committee) is a budget trailer bill, introduced via the gut-and-amend process just days before it was voted upon, that modifies existing definitions to expand the application of the "oil spill prevention fee," and authorizes the California Coastal Commission to impose large administrative civil penalties. CalTax opposed the unnecessary increase in the cost of producing oil in California, and the bad public policy that will allow the Coastal Commission and its staff to assert and make the determination of violations at the expense of due process and rights for the accused, rather than properly pursuing those fines and penalties through the judicial branch. **CALTAX POSITION: Oppose**

**Appropriation of Cap-and-Trade Funds.** [SB 862](#) (Senate Budget and Fiscal Review Committee) authorizes the use of AB 32 cap-and-trade revenue to fund construction of the high-speed rail system, and for other purposes that exceed the Legislature's authority. CalTax opposed this bill because, among other things, it would be unwise to direct the use of cap-and-trade dollars until legal questions have been resolved and the state knows how any legally raised revenue may be spent. **CALTAX POSITION: Oppose**

**Additional Increase in Minimum Wage.** [SB 935](#) (Leno) would have increased the state's minimum wage, with annual increases based on inflation, on the heels of the minimum wage increase that was signed into law in September 2013. CalTax opposed this bill because it would have caused job losses by overwhelming many businesses that already are struggling with the current minimum wage increase and other cumulative costs imposed in California. **CALTAX POSITION: Oppose**

**Tax on California Oil Production.** [SB 1017](#) (Evans) would have imposed an oil and gas severance tax on operators that produce or extract oil or gas in California. CalTax opposed this bill because it would have driven gas prices and costs of other goods and services higher in California. **CALTAX POSITION: Oppose**

**Authorizing Higher Taxes on Property Owners.** [SB 1021](#) (Wolk) would have authorized all of California's more than 1,000 school districts to impose non-uniform parcel taxes on property owners. CalTax opposed this bill because it would: further complicate an already complex tax regime, deteriorate Proposition 13's protections, result in some property owners losing their parcel tax deduction on income tax returns, increase the cost of living and doing business in California, and raise constitutional concerns by undermining the California Supreme Court's decision in *Serrano v. Priest*, relating to equal funding for public school students. **CALTAX POSITION: Oppose**

**Health Savings Account Conformity.** [SB 1035](#) (Huff) would have conformed California's personal income tax to federal tax provisions allowing for a deduction and other tax benefits for contributions to a health savings account. CalTax supported this bill because it would have made tax administration easier by conforming to federal law, and would have encouraged more uninsured individuals to purchase health coverage, thereby reducing state costs associated with providing healthcare to the uninsured. **CALTAX POSITION: Support**

**Employment Tax Conformity.** [SB 1131](#) (Walters) fully conforms California employment tax law to federal law with respect to the definition of "employee" by exempting from the definition any member of a limited liability company who is treated as a partnership for federal tax purposes. CalTax supported this bill to correct disparate treatment that caused needless confusion and inefficiency in the administration of employment taxes. **CALTAX POSITION: Support**

**Large Tax Hike on Motorists.** [SB 1156](#) (Steinberg) would have imposed a major tax increase on fuel consumers through the imposition of a "carbon tax," with revenue earmarked to support a refundable Earned Income Tax Credit and public transit projects. CalTax opposed the bill because higher fuel costs would harm Californians and the state's economy, and because the refundable tax credit would be modeled after a federal tax credit that has been subject to massive fraud. **CALTAX POSITION: Oppose**

**Vehicle Tax to Fund Bicycle Infrastructure.** [SB 1183](#) (DeSaulnier) authorizes local governments to impose a "vehicle registration surcharge" – despite the fact that local governments do not register vehicles – up to \$5 per vehicle per year, to raise revenue for bicycle infrastructure development and maintenance. CalTax opposed the bill because by burying the funding of bicycle-related infrastructure into the cost of owning a vehicle, the bill ignores the importance of a transparent revenue structure. **CALTAX POSITION: Oppose**

**Increase in Cost of California Oil Production.** [SB 1319](#) (Pavley) increases the cost of California oil production by eliminating existing provisions that would reduce the oil spill prevention fee on crude oil and petroleum products from 6.5 cents per barrel to 5 cents per barrel beginning January 1, 2015, and instead allowing the Office of Oil Spill Prevention and Response to determine an unlimited fee. CalTax opposed this bill because there is no need for an increase, as the petroleum industry will continue to provide significant funding for the oil spill prevention and response program with a fee of 5 cents per barrel. **CALTAX POSITION: Oppose**

**Large Tax Increase on Some California Businesses.** [SB 1372](#) (DeSaulnier) would have changed the flat corporate tax rate on publicly held corporations to a rate based on the salaries of each corporation's chief operating officer or highest paid employee, and its other employees – resulting in a large tax increase for some California businesses. CalTax opposed this bill because it would harm the state's jobs climate by adding to California's status as a high-tax, anti-business state. Additionally, a provision of the bill potentially violates the U.S. Constitution by penalizing companies for increasing their foreign footprint. **CALTAX POSITION: Oppose**



**Unnecessary Food-Labeling Mandate. [SB 1381](#)** (Evans) would have required that food that is entirely or partially genetically engineered be labeled as such, if offered for retail sale in California, and would have authorized the attorney general or a resident of the state to sue for alleged violations of this labeling mandate. CalTax opposed the bill because, among other things, it would have increased food costs for California families, and would have created new litigation risks for Californians engaged in food production – an industry that already is regulated by the U.S. Food and Drug Administration to ensure food safety. **CALTAX POSITION: Oppose**

**Support for Federal Tax Reform to Encourage Job Growth. [SJR 32](#)** (Correa) urged the president and Congress to implement broad-based tax strategies, including reducing the federal corporate tax rate and permanently reauthorizing the federal research-and-development tax credit, to promote domestic job growth and mitigate global competitive disadvantages faced by U.S. businesses. CalTax supported the resolution because existing federal tax policies severely decrease job opportunities throughout the country, and particularly in California. **CALTAX POSITION: Support**



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## 2014 Voting Record

AB 418 Unnecessary Expansion of Local Taxing Authority	AB 1172 Conformity on Taxation of Charitable Remainder Trusts	AB 1324 Exceeding the Sales Tax Limit	AB 1393 Tax Relief for Discharged Mortgage Debt	AB 2109 Parcel Tax Transparency	AB 2372 Broadening "Change in Ownership" for Property Taxes	AB 2393 Vehicle Tax Increase	SB 797 Tax Relief for Victims of Financial Scams	SB 858 Limits on Local School Districts' Rainy Day Funds	SB 861 Unnecessary Increase in Oil Production Costs	SB 862 Appropriation of Cap-and-Trade Funds	SB 935 Additional Increase in Minimum Wage	SB 1017 Tax on California Oil Production	SB 1021 Authorizing Higher Taxes on Property Owners	SB 1035 Health Savings Account Conformity	SB 1131 Employment Tax Conformity	SB 1183 Vehicle Tax to Fund Bicycle Infrastructure	SB 1319 Increase in Cost of California Oil Production	SB 1372 Large Tax Increase on Some California Businesses	SB 1381 Unnecessary Food-Labeling Mandate	Other Bills Introduced (No Hearing Held)
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VOTES RECORDED	SENATE		CalTax Position:																					
			O	S	O	S	S	O	O	S	O	O	O	O	O	S	S	O	O	O	O			
			Bill Status:	FAIL	FAIL	CH	CH	CH	FAIL	CH	FAIL	FAIL	CH	CH	FAIL	FAIL	CH	CH	AMD	FAIL	FAIL			
AB 418: 2/20, Floor	Joel Anderson	Temecula	R	100.0%	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
AB 1172: 06/25, Gov. & Finance; 08/14, Appropriations	Jim Beall	Campbell	D	5.9%	✓	✓	×	NV	NV	×	×	×	×	×	×	×	×	×	×	×	×			
AB 1324: 8/21, Floor	Tom Berryhill	Modesto	R	100.0%	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
AB 1393: 6/30, Floor	Marty Block	San Diego	D	31.3%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
AB 2109: 8/25, Floor	Anthony Cannella	Merced	R	86.7%	×	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
AB 2372: 6/25, Gov. & Finance	Ellen Corbett	San Leandro	D	20.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
AB 2393: 8/7, Floor	Lou Correa	Santa Ana	D	70.6%	×	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×	✓			
SB 797: 1/15, Gov. & Finance	Kevin de León	Los Angeles	D	31.3%	×	✓	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
SB 858: 6/15, Floor	Mark DeSaulnier	Walnut Creek	D	26.3%	×	×	×	✓	✓	×	NV	×	×	×	×	×	×	×	×	×	×			
SB 861: 6/15, Floor	Noreen Evans	Santa Rosa	D	25.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
SB 862: 6/15, Floor	Jean Fuller	Bakersfield	R	100.0%	NP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
SB 935: 5/29, Floor	Ted Gaines	El Dorado Hills	R	100.0%	✓	✓	✓	NP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
SB 1017: 4/24, Education; 5/7, Gov. & Finance	Cathleen Galgiani	Stockton	D	56.3%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	✓			
SB 1021: 5/5, Floor	Loni Hancock	Oakland	D	21.4%	×	×	×	✓	NP	NP	×	×	×	×	×	×	×	×	×	×	×			
SB 1035: 5/1, Floor	Ed Hernandez	West Covina	D	27.8%	×	✓	×	✓	NP	×	×	×	×	×	×	×	×	×	×	×	×			
SB 1131: 5/1, Floor	Jerry Hill	San Mateo	D	35.3%	×	✓	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
SB 1183: 8/21, Floor	Ben Hueso	Chula Vista	D	31.3%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
SB 1319: 5/28, Floor	Bob Huff	Brea	R	94.1%	×	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
SB 1372: 8/28, Floor	Hannah-Beth Jackson	Santa Barbara	D	14.3%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
SB 1381: 5/29, Floor	Steve Knight	Lancaster	R	95.0%	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
Other Bills Introduced (No Hearing Held): SB 33, SB 506, SB 511, SB 1156, SJR 32	Ricardo Lara	Long Beach	D	25.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
	Mark Leno	San Francisco	D	20.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
	Ted Lieu	Redondo Beach	D	25.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	✓			
	Carol Liu	Glendale	D	25.0%	×	✓	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
✓ Voted in favor of CalTax's position.	Holly Mitchell	Los Angeles	D	20.0%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
✗ Voted against CalTax's position.	William Monning	Santa Cruz	D	18.8%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
A Helped defeat bill opposed by CalTax through an abstention.	Mike Morrell	Rancho Cucamonga	R	100.0%	n/a	✓	✓	NP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
NP Not present for the day's business due to sickness, district business, or other personal matter.	Jim Nielsen	Roseville	R	100.0%	NP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
NV Did not vote on a CalTax-supported bill.	Alex Padilla	Van Nuys	D	20.0%	×	✓	×	✓	NP	×	×	×	×	×	×	×	×	×	×	×	×			
n/a Was not a member of the Senate at the time of the vote.	Fran Pavley	Calabasas	D	26.7%	×	×	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
S CalTax supported the bill.	Richard Roth	Riverside	D	80.0%	A	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
O CalTax opposed the bill.	Darrell Steinberg	Sacramento	D	23.5%	×	✓	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
CH Bill signed by the governor and chaptered.	Norma Torres	Chino	D	46.7%	×	✓	✓	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
V Bill vetoed by the governor.	Andy Vidak	Fresno	R	93.3%	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
FAIL Failed passage.	Mimi Walters	Irvine	R	100.0%	✓	NP	NP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
AMD Bill amended to remove provisions opposed/supported by CalTax.	Lois Wolk	Vacaville	D	19.0%	×	✓	×	✓	✓	×	×	×	×	×	×	×	×	×	×	×	×			
	Mark Wyland	San Juan Capistrano	R	100.0%	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			

Note: Senators Rod Wright, Leland Yee, and Ron Calderon did not serve a complete term in the Senate, and did not cast sufficient votes to calculate a percentage.



# CalTax<sup>SM</sup>

## 2014 Voting Record

AB 418 Preserving Local Control of School District Budgets
AB 1324 Exceeding the Sales Tax Limit
AB 1393 Tax Relief for Discharged Mortgage Debt
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AB 2109 Parcel Tax Transparency
AB 2180 Simplified Filing of Statements of Information
AB 2330 Research-and-Development Credit Conformity
AB 2372 Broadening "Change in Ownership" for Property Taxes
AB 2393 Vehicle Tax Increase
AB 2576 Health Savings Account Conformity
AB 2666 Reform of E-Waste Recycling Charge
SB 511 Establishing California Export Finance Office
SB 858 Limits on Local School Districts' Rainy Day Funds
SB 861 Unnecessary Increase in Oil Production Costs
SB 862 Appropriation of Cap-and-Trade Funds
SB 935 Additional Increase in Minimum Wage
SB 1021 Authorizing Higher Taxes on Property Owners
SB 1131 Employment Tax Conformity
SB 1183 Vehicle Tax to Fund Bicycle Infrastructure
SB 1319 Increase in Cost of California Oil Production
Other Bills Introduced (No Hearing Held)

VOTES RECORDED	ASSEMBLY				CalTax Position:																					
	Bill Status:	FAIL	CH	CH	FAIL	FAIL	CH	FAIL	FAIL	FAIL	CH	FAIL	FAIL	FAIL	CH	CH	CH	FAIL	FAIL	CH	CH	AMD				
AB 418: 4/2, Local Gov.	Katcho Achadjian	San Luis Obispo	R	83.3%	x	✓	✓								x	✓										
AB 1324: 8/28, Floor	Luis Alejo	Salinas	D	41.7%	x	✓	✓								x	✓										
AB 1393: 7/3, Floor	Travis Allen	Huntington Beach	R	100.0%		✓	✓								✓	✓										
AB 1777: 4/28, Rev. & Tax	Tom Ammiano	San Francisco	D	30.0%		x	✓								x	x	x									
AB 1984: 4/28, Rev. & Tax	Toni Atkins	San Diego	D	30.0%		x	✓								x	x	x									
AB 2109: 8/26, Floor	Franklin Bigelow	Jackson	R	100.0%		✓	NP								A	✓	✓									
AB 2180: 4/28, Banking & Finance	Richard Bloom	Santa Monica	D	41.7%		x	✓								x	x	x				A	✓	✓			
AB 2330: 5/13, Rev. & Tax	Raul Bocanegra	Arleta	D	53.3%		x	NV	✓							x	x	x				A	✓	✓			
AB 2372: 5/29, Floor	Susan Bonilla	Concord	D	27.3%		x	✓								x	x	x									
AB 2393: 8/11, Floor	Rob Bonta	Oakland	D	36.4%		x	✓								x	x	x									
AB 2576: 5/13, Rev. & Tax	Steven Bradford	Inglewood	D	41.7%	x	x	✓								x	A										
AB 2666: 4/7, Natural Resources	Cheryl Brown	San Bernardino	D	45.5%		x	✓								x	x	x						A			
SB 511: 6/24, Jobs, Econ. Dev., & the Econ.	Joan Buchanan	San Ramon	D	27.3%		x	✓								x	x	x						x			
SB 858: 6/15, Floor	Ian Calderon	City of Industry	D	30.0%		x	✓								x	x	x									
SB 861: 6/15, Floor	Nora Campos	San Jose	D	36.4%		x	✓								x	x	x									
SB 862: 6/15, Floor	Ed Chau	Monterey Park	D	33.3%		x	✓								x	x	x									
SB 935: 6/25, Labor & Employment	Rocky Chávez	Carlsbad	R	90.9%		x	✓								x	✓	✓						✓			
SB 1021: 6/25, Rev. & Tax	Wesley Chesbro	Santa Rosa	D	30.8%		x	✓								x	x	x						x			
SB 1131: 6/26, Floor	Connie Conway	Visalia	R	100.0%		✓	✓								A	✓	✓									
SB 1183: 8/20, Floor	Ken Cooley	Rancho Cordova	D	60.0%		x	✓								x	x	x						A			
SB 1319: 6/16, Natural Resources; 6/23, Utilities & Commerce	Matthew Dababneh	Van Nuys	D	50.0%		x	✓								x	x	x						✓			
Other Bills Introduced (No Hearing Held): AB 39, AB 146, AB 881, AB 1172, AB 2429	Brian Dahle	Redding	R	100.0%		✓	✓								A	✓	✓						✓			
	Tom Daly	Anaheim	D	50.0%		x	✓								x	x	x									
	Roger Dickinson	Sacramento	D	36.4%		x	✓								x	x	x									
	Tim Donnelly	Hesperia	R	100.0%		✓	✓								x	✓	✓						✓			
	Susan Eggman	Stockton	D	30.0%		x	✓								x	x	x						x			
	Paul Fong	Campbell	D	33.3%		x	✓								x	x	x						x			
	Steve Fox	Palmdale	D	72.7%		✓	✓								✓	x	x						✓			
	Jim Frazier	Antioch	D	30.0%		x	✓								x	x	x						x			
	Beth Gaines	Granite Bay	R	100.0%		x	NP	✓							✓	✓	✓						✓			
	Cristina Garcia	Downey	D	33.3%		x	✓								x	x	x						x			
	Miike Gatto	Burbank	D	36.4%		x	✓								x	x	x						x			
	Jimmy Gomez	Los Angeles	D	30.0%		x	✓								x	x	x						x			
	Lorena Gonzalez	San Diego	D	50.0%		x	✓								x	A							✓			
	Richard Gordon	Los Altos	D	53.3%	x	x	✓	✓							x	x	x				A	✓	A			
	Jeff Gorell	Camarillo	R	88.9%		✓	✓								x	✓	✓				NP	NP	✓			
	Adam Gray	Merced	D	50.0%		A	✓								x	x	x						x			
	Shannon Grove	Bakersfield	R	100.0%		✓	✓								✓	x	✓	✓					NP			
	Curt Hagman	Chino Hills	R	100.0%		✓	✓								A	A							✓			
	Isadore Hall	Compton	D	30.0%		x	✓								x	x	x						x			
	Diane Harkey	San Juan Capistrano	R	100.0%		✓	✓	✓							✓	✓	✓						✓			
	Roger Hernández	West Covina	D	25.0%		x	✓								x	x							x			

### VOTING RECORD KEY

- ✓ Voted in favor of CalTax's position.
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- A Helped defeat bill opposed by CalTax through an abstention.
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- NV Did not vote on a CalTax-supported bill.
- S CalTax supported the bill.
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# CalTax<sup>SM</sup>

## 2014 Voting Record

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- Other Bills Introduced (No Hearing Held)

VOTES RECORDED	ASSEMBLY				CalTax Position:																				
	Bill Status:	FAIL	CH	CH	FAIL	FAIL	CH	FAIL	FAIL	FAIL	CH	FAIL	FAIL	CH	FAIL	FAIL	CH	CH	CH	FAIL	FAIL	CH	CH	AMD	
AB 418: 4/2, Local Gov.	Chris Holden	Pasadena	D	36.4%		x	✓							x	x										
AB 1324: 8/28, Floor	Brian Jones	Santee	R	100.0%		✓	✓							✓	✓										
AB 1393: 7/3, Floor	Reginald Jones-Sawyer	Los Angeles	D	30.0%		x	✓							x	x										
AB 1777: 4/28, Rev. & Tax	Marc Levine	San Rafael	D	27.3%	x	x	✓							x	x										
AB 1984: 4/28, Rev. & Tax	Eric Linder	Corona	R	100.0%		✓	✓																		
AB 2109: 8/26, Floor	Dan Logue	Chico	R	100.0%		✓	✓							A	✓										
AB 2180: 4/28, Banking & Finance	Bonnie Lowenthal	Long Beach	D	30.0%		x	✓							x	x								NP	✓	
AB 2330: 5/13, Rev. & Tax	Brian Maienschein	San Diego	R	90.0%		✓	✓							x	✓										
AB 2372: 5/29, Floor	Allan Mansoor	Costa Mesa	R	100.0%		✓	✓																		
AB 2393: 8/11, Floor	Jose Medina	Riverside	D	54.5%		A	✓							x	✓										
AB 2576: 5/13, Rev. & Tax	Melissa Melendez	Murrieta	R	100.0%		✓	✓							A	✓									A	
AB 2666: 4/7, Natural Resources	Kevin Mullin	San Mateo	D	43.8%	x	x	✓	✓						x	x										
SB 511: 6/24, Jobs, Econ. Dev., & the Econ.	Al Muratsuchi	Torrance	D	66.7%		✓	✓							✓	✓										
SB 858: 6/15, Floor	Adrin Nazarian	Van Nuys	D	30.0%		x	✓							x	x										
SB 861: 6/15, Floor	Brian Nestande	Palm Desert	R	92.9%		✓	✓	✓						x	✓	✓									
SB 862: 6/15, Floor	Kristin Olsen	Modesto	R	90.9%		✓	✓							x	✓	✓									✓
SB 935: 6/25, Labor & Employment	Richard Pan	Sacramento	D	50.0%		x	✓	✓	✓					x	x							A	✓	x	
SB 1021: 6/25, Rev. & Tax	Jim Patterson	Fresno	R	100.0%		✓	✓							✓	✓										✓
SB 1131: 6/26, Floor	Henry Perea	Fresno	D	45.5%		x	✓							x	✓										✓
SB 1183: 8/20, Floor	John Pérez	Los Angeles	D	30.0%		x	✓							x	x										
SB 1319: 6/16, Natural Resources; 6/23, Utilities & Commerce	V. Manuel Pérez	Indio	D	53.8%		x	✓	✓						x	A							A	✓	x	
Other Bills Introduced (No Hearing Held): AB 39, AB 146, AB 881, AB 1172, AB 2429	Bill Quirk	Hayward	D	27.3%		x	✓							x	x										x
	Sharon Quirk-Silva	Fullerton	D	72.7%		✓	✓	✓						✓	✓										
	Anthony Rendon	South Gate	D	18.2%	x	x	✓							x	x										x
	Sebastian Ridley-Thomas	Culver City	D	27.3%		x	✓							x	x										
	Freddie Rodriguez	Chino	D	36.4%		x	✓							x	x										
	Rudy Salas	Bakersfield	D	80.0%		✓	✓	✓						✓	✓										
	Nancy Skinner	Oakland	D	30.8%		x	✓							x	x										x
	Mark Stone	Santa Cruz	D	33.3%		x	✓							x	x										x
	Philip Ting	San Francisco	D	35.7%		x	✓	✓	NV					x	x										x
	Donald Wagner	Tustin	R	100.0%		✓	✓							✓	✓										
	Marie Waldron	Escondido	R	100.0%	✓	✓	✓							A	✓										
	Shirley Weber	San Diego	D	36.4%		x	✓							x	x										
	Bob Wiekowski	Fremont	D	30.0%		x	✓							x	x										
	Scott Wilk	Valencia	R	90.0%		✓	✓							x	✓										
	Das Williams	Santa Barbara	D	40.0%		x	✓							x	x										x
	Mariko Yamada	Woodland	D	30.0%		x	✓							x	x										

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# METHODOLOGY

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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.

A vote with CalTax's position was indicated by a "check" mark, and a vote against CalTax's position was marked with an "x." If a legislator abstained on a bill opposed by CalTax, that abstention was scored as though it was in favor of CalTax's position, since an abstention makes it more difficult for a bill to pass in committee or on the floor.

The number of bills voted on by each legislator varies depending upon committee assignments and authorship.