



TAX AND FEE REPORT

Major Taxes and Fees Introduced in the California Legislature

Vol. IX, No. 3

November 4, 2022

INTRODUCTION

During the second year of the 2021-22 session, California lawmakers considered more than \$198.9 billion in new taxes and fees, including a “wealth tax,” a variety of tax increases to fund a government-run health care program, a carbon tax, and a new tax on gains from property sales. This figure includes legislation introduced this year, as well as proposals from 2021 that were acted upon this year.

The tax and fee proposals were introduced despite the state’s reserves of more than \$37.1 billion, a surplus of \$97.5 billion and a \$53.01 billion windfall of unexpected tax revenue (the budget enacted in June 2021 projected general fund revenue of \$178.79 billion for the 2021-22 fiscal year, but actual collections totaled \$231.80 billion).

The state budget for 2021-22 included \$257.6 billion in total spending – a 13 percent increase from the prior year – and the enacted budget for 2022-23 calls for total spending to increase to \$307.9 billion.



\$198.9 BILLION

In the final year of the 2021-22 session, lawmakers considered increasing annual taxes and fees by more than \$198.9 billion.

THE MOST EXPENSIVE BILLS



AB 1400/ACA 11 **TAXPAYER-FUNDED HEALTH CARE**

\$162.8 BILLION

AB 1400/ACA 11 (Kalra) would create a government-run single-payer health care program at an estimated cost of at least \$365.5 billion per year – possibly much more. In addition to the amounts taxpayers already pay for MediCare and Medi-Cal, ACA 11 would increase taxes an estimated \$162.8 billion through the imposition of a gross receipts tax, payroll taxes on employers and employees, and a personal tax increase on individuals with income above \$149,509.



AB 2289/ACA 8 **WEALTH TAX**

\$22.3 BILLION

AB 2289/ACA 8 (Lee) would impose a “wealth tax” on the worldwide net worth of California residents and former residents. California would become the only state to impose such a tax on art, collectibles, retirement funds, farm assets, stocks, and many other assets.



AB 2802 **CARBON TAX**

\$5 BILLION

AB 2802 (Muratsuchi) states the intent of the Legislature to impose a carbon tax on entities that emit greenhouse gases in California. The Commission on the 21st Century Economy analyzed the potential impact of a carbon tax in 2009, projecting that a carbon tax in California could cost taxpayers \$5 billion to \$10 billion annually. This cost estimate would be much higher in today’s dollars.

TOTAL TAXES AND FEES SUPPORTED BY ASSEMBLY MEMBERS

— **\$189,731,645,000****\$189,731,645,000**

Ash Kalra (D-San Jose)

\$189,698,145,000

Mark Stone (D-Santa Cruz)

\$189,475,645,000

Alex Lee (D-Milpitas)

\$189,443,145,000

Wendy Carrillo (D-Los Angeles)

Luz Rivas (D-Arleta)

Miguel Santiago (D-Los Angeles)

\$171,163,145,000

Kevin Mullin (D-San Mateo)

\$167,431,645,000

Buffy Wicks (D-Oakland)

\$167,398,145,000

Cecilia Aguiar-Curry (D-Davis)

Bill Quirk (D-Hayward)

Philip Ting (D-San Francisco)

\$167,176,645,000

Adrin Nazarian (D-Van Nuys)

\$167,175,445,000

Laura Friedman (D-Burbank)

\$167,143,145,000

Isaac Bryan (D-Culver City)

Lisa Calderon (D-City of Industry)

Jesse Gabriel (D-Woodland Hills)

Chris Holden (D-Pasadena)

Kevin McCarty (D-Sacramento)

Jim Wood (D-Santa Rosa)

\$167,025,145,000

Joaquin Arambula (D-Fresno)

Mia Bonta (D-Oakland)

\$166,895,245,000

Robert Rivas (D-Salinas)

\$166,525,145,000

Freddie Rodriguez (D-Chico)

\$164,395,745,000

Marc Levine (D-San Rafael)

\$9,253,245,000

Al Muratsuchi (D-Torrance)

\$8,396,645,000

Christopher Ward (D-San Diego)

\$4,598,145,000

Blanca Rubio (D-West Covina)

Akilah Weber (D-La Jolla)

\$4,541,745,000

Marc Berman (D-Los Altos)

\$4,375,645,000

Mike Gipson (D-Gardena)

\$4,344,145,000

Richard Bloom (D-Santa Monica)

\$4,343,145,000

Steve Bennett (D-Santa Barbara)

Reginald Jones-Sawyer (D-Los Angeles)

Evan Low (D-Cupertino)

Anthony Rendon (D-Lakewood)

Eloise Gómez Reyes (D-San Bernardino)

— **\$4,253,245,000 (median)****\$4,253,245,000**

Tasha Boerner Horvath (D-Carlsbad)

Sabrina Cervantes (D-Corona)

\$4,223,945,000

Eduardo Garcia (D-Coachella)

\$4,167,745,000

Patrick O'Donnell (D-Long Beach)

\$3,875,645,000

Jose Medina (D-Riverside)

\$3,843,145,000

Ken Cooley (D-Rancho Cordova)

Cristina Garcia (D-Downey)

\$3,777,785,000

Jacqui Irwin (D-Camarillo)

\$3,753,245,000

Rebecca Bauer-Kahan (D-San Ramon)

\$3,752,245,000

Cottie Petrie-Norris (D-Irvine)

Sharon Quirk-Silva (D-Fullerton)

\$3,751,785,000

Brian Maienschein (D-San Diego)

\$3,726,145,000

Carlos Villapudua (D-Stockton)

\$3,725,145,000

Jim Cooper (D-Elk Grove)

Timothy Grayson (D-Concord)

\$3,723,685,000

James Ramos (D-Rancho Cucamonga)

\$3,702,045,000

Tom Daly (D-Anaheim)

\$3,168,545,000

Adam Gray (D-Merced)

\$3,084,160,000

Marie Waldron (R-Escondido)

\$3,062,045,000

Jordan Cunningham (R-San Luis Obispo)

\$3,042,645,000

Rudy Salas Jr. (D-Bakersfield)

\$649,360,000

Laurie Davies (R-San Juan Capistrano)

\$621,360,000

Devon Mathis (R-Visalia)

\$616,800,000

Heath Flora (R-Ripon)

\$599,245,000

Chad Mayes (I-Rancho Mirage)

\$575,600,000

Steven Choi (R-Irvine)

\$562,400,000

Jim Patterson (R-Fresno)

\$561,460,000

Suzette Martinez Valladares (R-Santa Clarita)

\$561,200,000

Megan Dahle (R-Redding)

\$558,800,000

Franklin Bigelow (R-Sutter Creek)

\$118,260,000

Phillip Chen (R-Brea)

James Gallagher (R-Chico)

\$25,200,000

Tom Lackey (R-Palmdale)

Janet Nguyen (R-Huntington Beach)

Thurston "Smitty" Smith (R-Hesperia)

\$20,000,000

Vince Fong (R-Bakersfield)

Kevin Kiley (R-Granite Bay)

Kelly Seyarto (R-Murrieta)

\$7,600,000

Randy Voepel (R-Santee)

— **\$7,600,000**

* The following members did not serve a full term, and therefore are not included in the final vote count: Assembly Members David Alvarez, Autumn Burke, Ed Chau, David Chiu, Mike Fong, Jim Frazier, Lorena Gonzalez, Matt Haney, Tina McKinnor, and Lori Wilson.

TOTAL TAXES AND FEES SUPPORTED BY SENATORS

— **\$166,895,245,000**

\$167,568,233,000

Scott Wiener (D-San Francisco)

\$167,332,607,000

Bob Wieckowski (D-Fremont)

\$167,313,233,000

Mike McGuire (D-Santa Rosa)

\$167,214,607,000

Dave Cortese (D-Campbell)

\$167,175,645,000

Sydney Kamlager (D-Los Angeles)

\$166,813,233,000

Josh Becker (D-San Mateo)

\$166,812,233,000

John Laird (D-San Luis Obispo)

\$166,799,107,000

Lena Gonzalez (D-Long Beach)

\$4,532,607,000

Nancy Skinner (D-Oakland)

\$4,513,233,000

Benjamin Allen (D-Redondo Beach)

Toni Atkins (D-San Diego)

Monique Limón (D-Santa Barbara)

Richard Pan (D-Sacramento)

\$4,511,333,000

Steven Bradford (D-Inglewood)

\$4,457,633,000

Josh Newman (D-Fullerton)

\$4,395,233,000

Ben Hueso (D-Chula Vista)

Richard Roth (D-Riverside)

\$4,375,645,000

Connie Leyva (D-San Bernardino)

Henry Stern (D-Calabasas)

Susan Talamantes Eggman (D-Stockton)

— **\$4,374,915,000 (median)**

\$4,374,185,000

Maria Elena Durazo (D-Los Angeles)

\$4,318,145,000

Robert Hertzberg (D-Van Nuys)

\$4,013,233,000

Anna Caballero (D-Merced)

Anthony Portantino (D-Glendale)

\$4,012,233,000

Steven Glazer (D-Antioch)

\$4,011,773,000

Dave Min (D-Irvine)

\$3,895,233,000

Bob Archuleta (D-Norwalk)

Bill Dodd (D-Vacaville)

Susan Rubio (D-West Covina)

Thomas Umberg (D-Santa Ana)

\$3,252,445,000

Melissa Hurtado (D-Fresno)

\$754,748,000

Brian Jones (R-El Cajon)

\$292,448,000

Scott Wilk (R-Lancaster)

\$285,348,000

Jim Nielsen (R-Roseville)

\$252,848,000

Rosilicie Ochoa Bogh (R-Rancho Cucamonga)

\$168,034,000

Brian Dahle (R-Redding)

\$144,100,000

Shannon Grove (R-Bakersfield)

\$132,174,000

Patricia Bates (R-Laguna Hills)

\$126,500,000

Andreas Borgeas (R-Oakdale)

\$60,660,000

Melissa Melendez (R-Murrieta)

— **\$60,660,000**

PROJECTED COST TO TAXPAYERS

PROPOSAL	ESTIMATED ANNUAL COST TO TAXPAYERS	STATUS
Taxpayer-Funded Healthcare System – AB 1400/ACA 11 (Kalra)	\$162,800,000,000	☠
Wealth Tax – AB 2289/ACA 8 (Lee)	\$22,300,000,000	☠
Carbon Tax – AB 2802 (Muratsuchi)	\$5,000,000,000	☠
Income Tax Increase on Gains From Short-Term Residential Sales – AB 1771 (Ward)	\$4,020,000,000	☠
Payroll Tax Increase – SB 951 (Durazo)	\$3,000,000,000	✓
Tax on Single-Use Plastics – SB 54 (Allen)	\$500,000,000	✓
Los Angeles Housing Agency With Taxing Authority – SB 679 (Kamlager)	\$500,000,000	✓
Lower Vote Threshold for Local Taxes – ACA 1 (Aguiar-Curry)	\$255,000,000	☠
Increases Processing Charge for Vehicle Purchases – SB 1249 (Archuleta)	\$137,588,000	☠
Firearms Tax – AB 1223/AB 1227 (Levine)	\$118,000,000	☠
Sales Tax Increase in Ventura County – AB 2453 (Bennett)	\$89,900,000	✓
Phone Tax for Suicide Hotline – AB 988 (Bauer-Kahan)	\$55,600,000	✓
Vehicle Registration Fee and Tire Tax – AB 2836 (Eduardo Garcia)	\$36,000,000	✓
New Toll Bridge in Sonoma – SB 1050 (Dodd)	\$32,500,000	✓
Lead-Acid Battery Recycling Fees – AB 1 (Cristina Garcia)	\$19,374,000	☠
“Fees” on Beverage Container Manufacturers – SB 1013 (Atkins)	\$17,600,000	✓
Fees for Identification Cards – AB 1766 (Stone)	\$12,885,000	✓

PROPOSAL	ESTIMATED ANNUAL COST TO TAXPAYERS	STATUS
Fees for Lead-Related Construction – SB 1076 (Archuleta)	\$5,200,000	✓
Restructured Fees for Licensed Chiropractors – SB 1434 (Roth)	\$2,400,000	✓
Low-Income Tax Credits – AB 1288 (Quirk-Silva)	\$1,900,000	⊖
Fees for Cremation Facilities – AB 351 (Cristina Garcia)	\$1,460,000	✓
Fees for Funeral Homes – SB 1443 (Roth)	\$1,200,000	✓
Tax on Lithium Extraction – AB 208 (Assembly Budget Committee)/ SB 125 (Senate Budget and Fiscal Review Committee)	\$1,000,000	☒/ ✓
Driving School Fees – AB 2388 (Villapudua)	\$1,000,000	☒

Key

- ✓ The bill was signed into law and chaptered.
- ⊖ The bill was vetoed by the governor.
- ☒ The bill is dead.

* Shortly after the Tax and Fee Report's publication, the report was updated to include SB 1076 (Archuleta) and SB 1434 (Roth) in the Known Costs section, with a total cost of \$5,200,000 and \$2,400,000, respectively. SB 1076 and SB 1434 were included in the cost total in the original report, therefore, legislator totals on pages 4 and 5 have not changed.

LEGISLATION WITH KNOWN COSTS



AB 1 **LEAD-ACID BATTERY RECYCLING FEES**

\$19.37 MILLION

Vote Required: Majority

Version Reviewed: Amended – 5/18/2022

Status: Dead

AB 1 (Cristina Garcia) would have doubled the existing fee under the Lead-Acid Battery Recycling Act of 2016 from \$1 to \$2.

Revenue Estimate: California Tax Foundation.



AB 208/SB 125 **TAX ON LITHIUM EXTRACTION**

\$1 MILLION

Vote Required: Two-Thirds

Version Reviewed: Amended – 6/26/2022

Status: AB 208 Dead/SB 125 Chaptered – 6/30/2022

AB 208 (Assembly Budget Committee) and **SB 125** (Senate Budget and Fiscal Review Committee) impose a tax at varying rates on the per-ton extraction of lithium. If a producer extracts 20,000 metric tons or less, the tax will be \$400 per metric ton. If a producer extracts 20,000 to 30,000 metric tons of lithium, the tax will be \$600 per metric ton. If a producer extracts more than 30,000 metric tons of lithium, the tax will be \$800 per metric ton.

Revenue Estimate: “California Governor Signs Lithium Per-Ton Tax Into Law,” June 30, 2022, Luis Gomez, *Calexico Chronicle*.



AB 351 **FEES FOR CREMATION FACILITIES**

\$1.46 MILLION

Vote Required: Majority

Version Reviewed: Amended – 8/25/2022

Status: Chaptered – 9/18/2022

AB 351 (Cristina Garcia) requires cremation facilities to apply for a license with the Cemetery and Funeral Bureau and remit a licensing fee. Additionally, the bureau is authorized to charge a “reduction fee” – a fee on cremation – capped at \$8.50 per cremation.

Revenue Estimate: California Tax Foundation.



AB 988

PHONE TAX FOR SUICIDE HOTLINE

\$55.6 MILLION

Vote Required: Two-Thirds

Version Reviewed: Amended – 8/18/2022

Status: Chaptered – 9/29/2022

AB 988 (Bauer-Kahan) establishes the Miles Hall Lifeline and Suicide Prevention Act and creates a surcharge of \$0.08 beginning January 1, 2023, on each access line for which a service user subscribes with a service provider; appropriates \$8 million from the general fund to cover the first year of administrative costs of the program; and increases the surcharge January 1, 2025, to be no greater than \$0.30 per access line.

Revenue Estimate: Senate Appropriations Committee.



AB 1223/AB 1227

FIREARMS TAX

\$118 MILLION

Vote Required: Two-Thirds

Version Reviewed: AB 1223: Amended – 1/24/2022;

AB 1227: Amended – 8/25/2022

Status: Dead

AB 1223 (Levine) and **AB 1227** (Levine) were identical bills that would have imposed an excise tax of 10 percent of the sales price of a handgun and 11 percent of the sales price of a long gun rifle, firearm precursor part, and ammunition. The revenue estimate for these taxes was \$118 million – a figure that was counted only once for the purposes for this report's cumulative total of proposed taxes.

Revenue Estimate: Assembly Appropriations Committee.



AB 1288

LOW-INCOME TAX CREDITS

\$1.9 MILLION

Vote Required: Two-Thirds

Version Reviewed: Amended – 8/22/2022

Status: Vetoed – 9/29/2022

AB 1288 (Quirk-Silva) would have changed the process for the annual allocation of low-income housing tax credits – resulting in some taxpayers paying a higher tax within the meaning of the state constitution – and increased the minimum allocation from \$70,000,000 to \$500,000,000.

Revenue Estimate: Franchise Tax Board.



AB 1400/ACA 11

TAXPAYER-FUNDED HEALTH CARE

\$162.8 BILLION

Vote Required: Two-Thirds

Version Reviewed: Amended – 1/24/2022

Status: AB 1400 Dead/ACA 11 Dead

AB 1400 (Kalra) proposed a government-run “single-payer” health care system for state residents, referred to as the California Guaranteed Health Care for All Program (CalCare), and **ACA 11** (Kalra) proposed numerous tax increases to partially fund the system. CalCare would assume responsibility for all benefits and services now paid for by Medi-Cal, the Children’s Health Insurance Program, Knox-Keene, and MediCare. ACA 11 proposed a tax on California businesses at 2.3 percent of gross receipts over \$2 million, a payroll tax on employers with 50 or more employees at a rate of 1.25 percent on wages and compensation, a 1 percent payroll tax on employees with annual wages above \$49,900, and a personal income tax increase on individuals with income above \$149,509. While ACA 11 was estimated to include approximately \$162.8 billion per year in tax increases, the CalCare program was projected to cost much more. The Assembly’s analysis, completed before recent increases in inflation, stated that “previous analyses of single-payer bills in California ... suggest that this bill could result in between \$314 billion and \$391 billion in total health care spending in 2021.”

Revenue Estimate: California State Legislature.



AB 1766

FEES FOR IDENTIFICATION CARDS

\$12.8 MILLION

Vote Required: Majority

Version Reviewed: Amended – 8/24/2022

Status: Chaptered – 9/23/22

AB 1766 (Stone) requires the Department of Motor Vehicles to issue restricted identification cards to applicants who cannot provide sufficient proof of identity, and authorizes the department to charge a fee sufficient to cover the administrative costs of the program.

Revenue Estimate: Assembly Appropriations Committee.

**AB 1771****INCOME TAX INCREASE ON GAINS FROM SHORT-TERM RESIDENTIAL SALES****\$4.02 BILLION****Vote Required:** Two-Thirds**Version Reviewed:** Amended – 3/22/2022**Status:** Dead

AB 1771 (Ward) would have imposed a tax up to 25 percent on a qualified taxpayer's net capital gain from the sale of residential property bought fewer than seven years ago. The tax rate would be incrementally reduced for each year since the taxpayer's initial purchase of the residential property, with the tax phasing out after seven years.

Revenue Estimate: Assembly Member Chris Ward's Office.

**AB 2289/ACA 8****WEALTH TAX****\$22.3 BILLION****Vote Required:** Two-Thirds**Version Reviewed:** Amended – 4/28/2022**Status:** AB 2289 Dead/ACA 8 Dead

AB 2289 (Lee) and **ACA 8** (Lee) would have imposed an annual "wealth tax" for taxable years beginning on or after January 1, 2023, and before January 1, 2025, at a rate of 1.5 percent of a resident's worldwide net worth in excess of \$1 billion, or in excess of \$500 million in the case of a married taxpayer filing separately. For taxable years after January 1, 2025, the legislation would have imposed an annual tax of 1 percent on a resident's worldwide net worth in excess of \$50 million, or \$25 million for a married taxpayer filing separately. The tax would apply to art and collectibles, real property, pension funds, financial assets held offshore, farm assets, mutual funds, index funds, and stocks, among other things. The legislation would have authorized penalties for understating net worth, and continued imposing the tax on former Californians for a period after they leave the state. ACA 8 was a proposed constitutional amendment that would place the issue before voters.

Revenue Estimate: "The California Tax on Extreme Wealth (ACA 8 & AB 310): Revenue, Economic, and Constitutional Analysis," March 21, 2021, by Brian Galle, David Gamage, Emmanuel Saez, and Darien Shanske.



AB 2388

DRIVING SCHOOL FEES

\$1 MILLION

Vote Required: Majority

Version Reviewed: Introduced – 2/17/2022

Status: Dead

AB 2388 (Villapudua) would have authorized the Department of Motor Vehicles to charge driving instruction schools a fee up to \$1 for each education or training certificate issued.

Revenue Estimate: Assembly Appropriations Committee.



AB 2453

SALES TAX INCREASE IN VENTURA COUNTY

\$89.9 MILLION

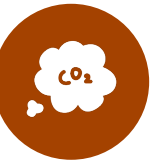
Vote Required: Majority

Version Reviewed: Amended – 5/5/2022

Status: Chaptered – 9/13/2022

AB 2453 (Bennett) authorizes the Ventura County Transportation Commission to increase its sales tax up to 0.5 percent, subject to voter approval.

Revenue Estimate: Assembly Revenue and Taxation Committee.



AB 2802

CARBON TAX

\$5 BILLION

Vote Required: Majority

Version Reviewed: Introduced – 2/18/2022

Status: Dead

AB 2802 (Muratsuchi) sought to create a carbon tax and dividend program to impose charges on entities that emit greenhouse gases. The carbon tax would have been in addition to the existing cap-and-trade program, which sets a cap on the amount of greenhouse gas emissions a business is authorized to emit and allows businesses to buy and sell “emission allowances.” This bill was an intent bill without substantive content.

Revenue Estimate: “Proposed Carbon Tax for the State of California,” March 10, 2009, by the Commission on the 21st Century Economy, not adjusted for inflation.

**AB 2836****VEHICLE REGISTRATION FEE AND TIRE TAX****\$36 MILLION****Vote Required:** Two-Thirds**Version Reviewed:** Amended – 5/19/22**Status:** Chaptered – 9/16/2022

AB 2836 (Eduardo Garcia) authorizes the Sacramento Metropolitan Air Quality Management District to increase the vehicle registration fee from \$4 to \$6 and extends the collection of the California tire tax.

Revenue Estimate: Assembly Appropriations Committee.

**ACA 1****LOWER VOTE THRESHOLD FOR LOCAL TAXES****\$255 MILLION****Vote Required:** Two-Thirds**Version Reviewed:** Introduced – 12/7/2020**Status:** Dead

ACA 1 (Aguiar-Curry), introduced on the first day of the 2021-2022 legislative session, would have lowered the vote threshold for local sales taxes and parcel taxes from two-thirds to 55 percent if those taxes finance affordable housing and public infrastructure, broadly defined. The proposed constitutional amendment additionally would have created an exemption to the existing cap on ad valorem property taxes if the tax is to service bond debt incurred to fund public infrastructure, affordable housing or permanent supportive housing and is approved by at least 55 percent of the voters.

Revenue Estimate: California Tax Foundation.

**SB 54****TAX ON SINGLE-USE PLASTICS****\$500 MILLION****Vote Required:** Two-Thirds**Version Reviewed:** Amended – 6/26/2022**Status:** Chaptered – 6/30/2022

SB 54 (Allen) prohibits producers from selling, offering for sale, importing, or distributing specified single-use packaging and single-use foodware in the state, and requires producer responsibility organizations (PRO) to remit \$500 million annually to the California Department of Tax and Fee Administration to be deposited into the California Plastic Pollution Mitigation Fund. The bill also establishes an “environmental mitigation surcharge,” beginning July 1, 2024, to be administered by the CDTFA, on participant producers of PROs.

Revenue Estimate: Assembly Appropriations Committee.

**SB 679****LOS ANGELES HOUSING AGENCY WITH TAXING AUTHORITY****\$500 MILLION****Vote Required:** Majority**Version Reviewed:** Amended – 8/15/2022**Status:** Chaptered – 9/28/2022

SB 679 (Kamlager) creates the Los Angeles Affordable Housing Solutions Agency with the authority to place financing measures on the ballot – including parcel taxes, documentary transfer taxes, and bonds – to increase affordable housing.

Revenue Estimate: “What Crisis? Assembly Leaders Are Letting an Important Affordable Housing Bill Die,” September 9, 2021, *Los Angeles Times*.

**SB 951****PAYROLL TAX INCREASE****\$3 BILLION****Vote Required:** Majority**Version Reviewed:** Amended – 8/15/2022**Status:** Chaptered – 9/30/2022

SB 951 (Durazo) increases a payroll tax on California employees by repealing the wage ceiling for workers' “contributions” into the State Disability Insurance (SDI) fund, thereby making all wages subject to the SDI tax rate beginning in 2024. Revenue from the tax increase will be used to fund a paid family leave program for California residents and increase the benefits provided to disabled workers. In 2022, the taxable wage ceiling is \$145,600 and the tax rate is 1.1 percent.

Revenue Estimate: Assembly Appropriations Committee.

**SB 1013****“FEES” ON BEVERAGE CONTAINER MANUFACTURERS****\$17.6 MILLION****Vote Required:** Two-Thirds**Version Reviewed:** Amended – 8/25/2022**Status:** Chaptered – 9/27/2022

SB 1013 (Atkins) revises the definition of “beverage” in to include distilled spirits, wine, or wine from which alcohol has been removed, and to require a beverage container that is a box, bladder, pouch, or similar container containing wine or distilled spirits to have a redemption payment and refund value of \$0.25. Additionally, from January 1, 2024, until January 1, 2026, a processing fee will be applied to a beverage container that is a box, bladder, pouch, or similar container. The bill also authorizes various other fees on beverage container manufacturers.

Revenue Estimate: Assembly Appropriations Committee.



SB 1050

NEW TOLL BRIDGE IN SONOMA

\$32.5 MILLION

Vote Required: Majority

Version Reviewed: Amended – 6/29/2022

Status: Dead

SB 1050 (Dodd) would have established the SR-37 Toll Authority with the authority to operate and maintain toll-collection infrastructure and collect tolls for the use of the Sonoma Creek Bridge.

Revenue Estimate: California Tax Foundation.



SB 1076

FEES FOR LEAD-RELATED CONSTRUCTION

\$5.2 MILLION

Vote Required: Majority

Version Reviewed: Amended – 8/25/2022

Status: Chaptered – 9/23/2022

SB 1076 (Archuleta) requires the State Department of Public Health to create a certification and training program for lead-related construction work and establish fee provisions for the certifications and accreditations.

Revenue Estimate: Assembly Appropriations Committee.



SB 1249

INCREASES PROCESSING CHARGE FOR VEHICLE PURCHASERS

\$137.5 MILLION

Vote Required: Majority

Version Reviewed: Amended – 5/11/2022

Status: Dead

SB 1249 (Archuleta) would have increased the maximum document processing charge that can be imposed by a private vehicle dealer on a purchaser to \$175 (up from the current \$85) and originally would have authorized the Department of Motor Vehicles to impose a fee on dealers for enforcing dealer legal obligations.

Revenue Estimate: California Tax Foundation.



SB 1434

RESTRUCTURED FEES FOR LICENSED CHIROPRACTORS

\$2.4 MILLION

Vote Required: Majority

Version Reviewed: Amended – 6/20/2022

Status: Chaptered – 9/27/2022

SB 1434 (Roth) requires the State Board of Chiropractic Examiners to restructure and revise its licensing fees, resulting in higher fees for taxpayers.

Revenue Estimate: Assembly Appropriations Committee.



SB 1443

FEES FOR FUNERAL HOMES

\$1.2 MILLION

Vote Required: Two-Thirds

Version Reviewed: Amended – 8/25/2022

Status: Chaptered – 9/28/2022

SB 1443 (Roth) authorizes the Cemetery and Funeral Bureau to establish a delinquent renewal fee for a funeral establishment license for licensed funeral homes, crematorium facilities, and cemeteries.

Revenue Estimate: Assembly Appropriations Committee.

LEGISLATION WITH UNKNOWN COSTS

AB 203 – BATTERY RECYCLING FEES & FEES FOR APIARIES

AB 203 (Assembly Budget Committee) doubles the existing fee under the Lead-Acid Battery Recycling Act of 2016 from \$1 to \$2 and establishes an annual registration fee for apiaries.

Version Reviewed: Amended – 6/26/2022 | **Vote Required:** Majority | **Status:** Chaptered – 6/30/2022

AB 399 – FEES FOR MEDICAL BILL REVIEW

AB 399 (Salas) would have limited independent medical bill review fees to \$50 and authorized additional fees for a request that is reviewable.

Version Reviewed: Amended – 5/23/2022 | **Vote Required:** Majority | **Status:** Dead

AB 646 – FEE FOR EXPUNGED CONVICTIONS

AB 646 (Low) would have required the Department of Consumer Affairs to remove information about a revoked license within 90 days of receiving an expungement order related to the conviction that prompted the revocation and would have allowed state licensing boards to charge a \$25 fee to the licensee to cover costs of expungement. The bill included special provisions relating to medical licenses.

Version Reviewed: Amended – 1/24/2022 | **Vote Required:** Majority | **Status:** Dead

AB 984 – FEES FOR ALTERNATIVES TO VEHICLE REGISTRATION TAGS

AB 984 (Wilson) requires the Department of Motor Vehicles to establish a program providing alternatives to license plates and authorizes the DMV to administer a fee for the costs of implementing the program.

Version Reviewed: Amended – 8/25/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/29/2022

AB 1093 – FEES FOR ONLINE NOTARY APPLICATION

AB 1093 (Jones-Sawyer) would have authorized the secretary of state to charge a fee for individuals applying to perform online notarizations.

Version Reviewed: Amended – 6/13/2022 | **Vote Required:** Majority | **Status:** Dead

AB 1638 – TAX ON ENERGY PRODUCTION

AB 1638 (Kiley*) would have imposed a new “Vehicle Fuel Windfall Profits Tax” on gasoline suppliers’ gross receipts when the price of a gallon of gas is “abnormally high,” and would have required the Franchise Tax Board to “determine a tax rate that will recover any gasoline supplier’s profit margin that exceeds \$0.30 per gallon.” The California Energy Commission would have been required to “determine the components of the profit margin,” and revenue from the tax would be “paid back to California gasoline purchasers through a rebate” under an unspecified process that would be developed by the FTB.

** These provisions were proposed as verbal amendments by Assembly Member Alex Lee and adopted by the Assembly Transportation Committee with a 9-4 vote on March 28, but were never officially added to the bill due to parliamentary procedures. As such, the tax increase provisions were killed. The listed author of the bill, Assembly Member Kevin Kiley, opposed the amendments. Kiley’s version of the bill, which also died, would have suspended the state excise tax on gasoline.*

Version Reviewed: Amended – 3/28/2022 | **Vote Required:** Two-Thirds | **Status:** Dead

AB 1662 – FEES FOR PREAPPLICATION WITH DEPARTMENT OF CONSUMER AFFAIRS

AB 1662 (Gipson) would have required the Department of Consumer Affairs to establish a preapplication process to determine whether a criminal history would be a cause for denial of a completed application for a vocational license. Additionally, the bill would have authorized a vocational board to establish a fee for administering a preapplication program.

Version Reviewed: Amended – 4/27/2022 | **Vote Required:** Majority | **Status:** Dead

AB 1737 – FEES RELATED TO CHILDREN’S CAMP INSPECTION

AB 1737 (Holden) would have required overnight children’s camps to pay an unspecified registration fee when registering with local governments.

Version Reviewed: Amended – 6/21/2022 | **Vote Required:** Majority | **Status:** Levy Removed

AB 1765 – FEES RELATED TO RATE REDUCTION BOND REVIEW

AB 1765 (Nazarian) authorizes the California Pollution Control Financing Authority to charge an unspecified fee to retain an independent financial advisor to review the application for a rate reduction bond for utility projects.

Version Reviewed: Amended – 6/9/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/15/2022

AB 1791 – TAX ON RESIDENTIAL UNITS OWNED BY A BUSINESS

AB 1791 (Nazarian) would have authorized the Franchise Tax Board to collect and administer a flat tax of \$500 per residential unit owned by a business, with money generated from the tax earmarked for the development of affordable housing. The bill was amended April 18 to delete the tax provisions.

Version Reviewed: Amended – 4/18/2022 | **Vote Required:** Majority (after the tax was removed)
Status: Levy Removed

AB 1858 – FEES RELATED TO SUBSTANDARD HOUSING

AB 1858 (Quirk-Silva) would have provided definitions related to substandard housing and authorized fees to be imposed on owners of substandard housing.

Version Reviewed: Introduced – 2/8/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2056 – PILOT BOAT SURCHARGE

AB 2056 (Grayson) increases the minimum pilot boat surcharge required to be charged by pilots and paid by vessels from \$2,600 per piloted vessel to \$3,000 per piloted vessel.

Version Reviewed: Amended – 8/22/2022 | **Vote Required:** Two-Thirds | **Status:** Chaptered – 9/29/2022

AB 2164 – FEES RELATED TO DISABILITY ACCESS

AB 2164 (Lee) expands state funding related to the Americans with Disabilities Act and repeals a business license fee decrease that is scheduled to take effect January 1, 2024.

Version Reviewed: Amended – 5/19/2022 | **Vote Required:** Two-Thirds | **Status:** Chaptered – 9/30/2022

AB 2201 – FEES FOR GROUNDWATER EXTRACTION PERMITS

AB 2201 (Bennett) would have authorized groundwater sustainability agencies to impose a fee upon an applicant for a groundwater extraction permit.

Version Reviewed: Amended – 6/16/2022 | **Vote Required:** Majority | **Status:** Levy Removed

AB 2218 – INCREASED FEES FOR CREDIT SERVICE ORGANIZATIONS

AB 2218 (Quirk-Silva) would have required the Department of Financial Protection and Innovation to increase the amount of the fee it is authorized to charge for the registration of credit services organizations.

Version Reviewed: Amended – 3/9/2022 | **Vote Required:** Majority | **Status:** Levy Removed

AB 2236 – FEES FOR OPTOMETRY CERTIFICATION

AB 2236 (Low) would have authorized the State Board of Optometry to set a fee of \$150 or less for the issuance and renewal of certificates to use specified optometric laser equipment.

Version Reviewed: Amended – 6/29/2022 | **Vote Required:** Majority | **Status:** Vetoed – 9/28/2022

AB 2317 – FEES FOR PSYCHIATRIC TREATMENT FACILITIES

AB 2317 (Ramos) requires the State Department of Health Care Services to license and establish regulations for psychiatric residential treatment facilities and impose an unspecified licensing and application fee for these facilities.

Version Reviewed: Amended – 8/24/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/27/2022

AB 2336 – INCREASED FEES RELATED TO SPEEDING

AB 2336 (Friedman) would have established the Speed Safety System Pilot Program and would have required a \$25 filing fee for an appeal challenging a notice of violation issued as a result of a speed safety system.

Version Reviewed: Amended – 4/21/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2381 – FEES RELATING TO ADDRESS CONFIDENTIALITY

AB 2381 (Daly) would have established an address confidentiality program for reproductive health care workers and would have authorized the secretary of state to charge a fee to program participants.

Version Reviewed: Amended – 3/24/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2405 – FEES RELATED TO BEHAVIORAL HEALTH FACILITIES

AB 2405 (Mayes) would have authorized the State Department of Public Health to establish “intensive behavioral health facilities” and administer an unspecified licensing fee to these facilities.

Version Reviewed: Amended – 3/24/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2424 – INCREASED FEES FOR REGISTERING CREDIT SERVICE ORGANIZATIONS

AB 2424 (Blanca Rubio) authorizes the Department of Financial Protection and Innovation to periodically increase the registration fee – currently capped at \$100 – paid by credit service organizations.

Version Reviewed: Amended – 6/30/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/30/2022

AB 2452 – EXTENDS STRUCTURAL FUMIGATION FEE

AB 2452 (Chen) extends an existing structural fumigation enforcement program and fees related to the program until January 1, 2024.

Version Reviewed: Amended – 3/28/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/2/2022

AB 2515 – FEES FOR PRIVATE POLICE OFFICER EQUIPMENT

AB 2515 (Holden) establishes several requirements for private police forces, including a baton permit fee (\$60) and baton permit renewal fee (\$40).

Version Reviewed: Amended – 8/11/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/13/2022

AB 2563 – FEES FOR MOBILE FUEL ON-DEMAND TRUCKS

AB 2563 (Quirk) would have required air pollution control boards to establish a uniform permit program for mobile fueling on-demand tank vehicle operation. The bill also would have established an expedited permit review and fee schedule for these operations.

Version Reviewed: Amended – 4/27/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2594 – FEES FOR ELECTRONIC TOLL PAYMENT DEVICES

AB 2594 (Ting) requires an issuing agency that permits pay-by-plate payments of tolls to offer an alternative method of payment utilizing an electronic transponder, and authorizes an issuing agency to charge a \$3 fee for using a debit or credit card to purchase an electronic transponder.

Version Reviewed: Amended – 8/1/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/30/2022

AB 2602 – INCREASED FEES FOR SPECIAL LICENSE PLATE

AB 2602 (Salas) would have increased fees for the issuance and renewal of the “Have a Heart, Be a Star, Help Our Kids” license plate.

Version Reviewed: Amended – 4/18/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2686 – FEES FOR SPEECH PATHOLOGISTS

AB 2686 (Assembly Business and Professions Committee) provides that a speech-language pathology and audiology aide registration expires every two years and establishes a fee of \$30 to renew the registration.

Version Reviewed: Amended – 8/24/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/19/2022

AB 2748 – INCREASED FEES FOR INTERNET AND CABLE OPERATORS

AB 2748 (Holden) would have revised the definition of gross revenue (for calculating a franchise fee for Internet and cable operators) to remove several exclusions, increasing the tax liability for telecommunication providers.

Version Reviewed: Amended – 6/16/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2784 – FEES RELATED TO THERMOFORM PLASTIC RECYCLING

AB 2784 (Ting) would have required importers and manufacturers of thermoform plastic containers to register and pay an unspecified fee to the Department of Resources Recycling and Recovery.

Version Reviewed: Introduced – 8/25/2022 | **Vote Required:** Majority | **Status:** Vetoed – 9/19/2022

AB 2805 – FEES FOR TRIBAL WILDLIFE CONSERVATION PROGRAMS

AB 2805 (Bauer-Kahan) authorizes the California Department of Fish and Wildlife to collect an unspecified fee from federally recognized tribes that propose a regional conservation strategy or assessment.

Version Reviewed: Amended – 6/29/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/22/2022

AB 2839 – FEES FOR SMALL BUSINESS LOANS

AB 2839 (Villapudua) would have required the Department of Financial Protection and Innovation to release a list of approved credit education programs and charge an administrative fee to participants in the program.

Version Reviewed: Amended – 4/18/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2962 – PUBLIC COURT RECORD FEES

AB 2962 (Assembly Judiciary Committee) would have required the Judicial Council to develop a rule of court establishing statewide commercial user fees or a process for courts to use in developing commercial user fees.

Version Reviewed: Amended – 6/30/2022 | **Vote Required:** Majority | **Status:** Dead

AB 2971 – ALCOHOL LICENSING AND PERMIT FEES

AB 2971 (Assembly Governmental Organization Committee) establishes an application fee for a special-use alcohol license and prohibits specified fees for duplicate licenses issued to branch office locations.

Version Reviewed: Amended – 8/24/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/13/2022

SB 38 – BEVERAGE CONTAINER RECYCLING FEE

SB 38 (Wieckowski) would have required beverage manufacturers to form a beverage container stewardship organization and establish a “stewardship fee” to be paid by members to help cover the costs of implementing the stewardship program.

Version Reviewed: Amended – 6/20/2022 | **Vote Required:** Majority | **Status:** Levy Removed

SB 298 – BREWPUB LICENSE EXCHANGE FEE

SB 298 (Dodd) allows a person with a brewpub-restaurant license to exchange that license for a bona fide public eating place license for a \$100 fee with approval from the Department of Alcoholic Beverage Control.

Version Reviewed: Amended – 6/6/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/30/2022

SB 620 – FEE FOR SHIPPING CRAFT DISTILLED ALCOHOL

SB 620 (Allen) would have authorized craft distillers to ship directly to residents of California who are 21 years of age or older, and would have imposed a fee for obtaining a permit to do so.

Version Reviewed: Amended – 5/2/2022 | **Vote Required:** Majority | **Status:** Dead

SB 670 – FEE ON IMMIGRATION CONSULTANTS

SB 670 (Caballero) would have required state licensing of immigration consultants under the new name of “form preparers,” and would have required payment of a state licensing fee.

Version Reviewed: Amended – 1/26/2022 | **Vote Required:** Majority | **Status:** Dead

SB 684 – FEES FOR DOCTORAL PROGRAMS

SB 684 (Hueso) authorizes the California State University to award the doctor of public health degree and authorizes the university to charge fees comparable to those charged at the University of California.

Version Reviewed: Amended – 8/23/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/30/2022

SB 786 – FEES FOR USING BLOCKCHAIN TECHNOLOGY TO ACCESS RECORDS

SB 786 (Hertzberg) requires certified copies of birth, fetal death, death, marriage, or marriage dissolutions be printed on security paper or using blockchain technology and requires a fee to be paid.

Version Reviewed: Amended – 8/24/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/28/2022

SB 793 – ALCOHOL LICENSE FEE FOR MUSIC VENUES

SB 793 (Wiener) authorizes the Department of Alcoholic Beverage Control to issue a license that allows music venues to sell alcohol. The department is authorized to charge an original license fee and renewal fee to cover the costs of regulation.

Version Reviewed: Amended – 8/18/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/22/2022

SB 846 – FEES FOR ALCOHOLIC BEVERAGE DELIVERY

SB 846 (Dodd) would have authorized a licensee of the Department of Alcoholic Beverage Control with off-sale retail privileges to deliver alcoholic beverages to consumers and authorized the department to charge an unspecified fee for delivery privileges. August 28 amendments removed the levy and instead extended the operations of the Diablo Canyon powerplant.

Version Reviewed: Amended – 8/28/2022 | **Vote Required:** Majority | **Status:** Levy Removed

SB 852 – TAXING AUTHORITY FOR “CLIMATE RESILIENCE DISTRICTS”

SB 852 (Dodd) authorizes local governments to form “climate resilience districts” with the authority to levy benefit assessments, special taxes, property-related fees, or other service charges or fees.

Version Reviewed: Amended – 8/8/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/9/2022

SB 869 – FEE ON MOBILEHOME PARK MANAGERS

SB 869 (Leyva) authorizes the Department of Housing and Community Development to establish a fee-based structure to administer an annual training requirement for on-site mobilehome park managers.

Version Reviewed: Amended – 8/23/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/28/2022

SB 883 – FEE ON UMBILICAL CORD BLOOD COLLECTION

SB 883 (Roth) extends an existing umbilical cord blood collection program until January 1, 2027, allowing the University of California to collect umbilical cord blood for public use, and extends the “fee” for four years. The legislative counsel’s digest states that this constitutes a tax.

Version Reviewed: Amended – 3/28/2022 | **Vote Required:** Two-Thirds | **Status:** Chaptered – 9/28/2022

SB 894 – FEES RELATED TO OFF-ROAD VEHICLES

SB 894 (Jones) would have imposed fees for competition motorcycles and all-terrain vehicles (ATVs) model year 2022 and newer commencing January 1, 2024.

Version Reviewed: Amended – 8/24/2022 | **Vote Required:** Majority | **Status:** Vetoed – 9/26/2022

SB 917 – TRANSPORTATION FARES FOR THE SAN FRANCISCO BAY AREA

SB 917 (Becker) would have required the San Francisco Bay Area’s Metropolitan Transportation Commission to adopt an integrated transit fare structure; develop a comprehensive, standardized regional transit mapping, and wayfinding system; develop a funding plan; and establish open data standards.

Version Reviewed: Amended – 6/20/2022 | **Vote Required:** Majority | **Status:** Dead

SB 918 – FIREARM FEES

SB 918 (Portantino) would have required a gun licensing authority to charge a license processing fee – in addition to existing licensing fees – and would have authorized the authority to collect 50 percent of the fee upon application for a license.

Version Reviewed: Amended – 8/25/2022 | **Vote Required:** Majority | **Status:** Dead

SB 948 – DEVELOPER FEES TO PROVIDE RENT SUBSIDIES

SB 948 (Becker) authorizes a fee on specified housing developments to fund relief for tenants facing a loss of rent subsidies.

Version Reviewed: Amended – 8/15/2022 | **Vote Required:** Two-Thirds | **Status:** Chaptered – 9/28/2022

SB 972 – FEES FOR INSPECTING FOOD TRUCKS

SB 972 (Gonzalez) requires a local enforcement agency to charge an inspection fee for the inspection of local food trucks.

Version Reviewed: Amended – 8/18/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/23/2022

SB 992 – FEES RELATED TO THE LICENSURE OF DRUG ABUSE COUNSELORS

SB 992 (Melendez) would have authorized the State Department of Public Health to charge an unspecified fee for the licensure of drug abuse counselors.

Version Reviewed: Amended – 4/7/2022 | **Vote Required:** Majority | **Status:** Dead

SB 1105 – SAN DIEGO HOUSING ENTITY WITH TAXING AUTHORITY

SB 1105 (Hueso) would have established the San Diego Regional Equitable and Environmentally Friendly Affordable Housing Agency, with the authority to issue general obligation bonds and place financing measures on the ballot to increase the supply of affordable housing.

Version Reviewed: Amended – 6/30/2022 | **Vote Required:** Majority | **Status:** Dead

SB 1131 – FEES RELATING TO ELECTION WORKER AND REPRODUCTIVE HEALTH CARE WORKER CONFIDENTIALITY

SB 1131 (Newman) authorizes the secretary of state to impose a fee on poll workers and reproductive health care workers who choose to have their addresses kept confidential.

Version Reviewed: Amended – 8/15/2022 | **Vote Required:** Two-Thirds | **Status:** Chaptered – 9/26/2022

SB 1134 – FEES FOR SUBSTANCE USE DISORDER COUNSELORS

SB 1134 (Melendez) would have authorized the Department of Consumer Affairs to establish a fee for the licensure of substance use disorder counselors.

Version Reviewed: Amended – 5/24/2022 | **Vote Required:** Majority | **Status:** Dead

SB 1198 – DIRECT ALCOHOL SHIPPER FEES

SB 1198 (McGuire) would have authorized licensed beer manufacturers to apply for a license to ship beer in the state. Additionally, would have authorized the California Department of Tax and Fee Administration to charge an unspecified application fee for the license.

Version Reviewed: Amended – 4/19/2022 | **Vote Required:** Majority | **Status:** Dead

SB 1267 – LICENSING FEES FOR REPRODUCTIVE BIOLOGISTS

SB 1267 (Pan) requires geneticists and reproductive biologists to be licensed by the State Department of Public Health and creates a \$63 licensing fee and annual renewal fee.

Version Reviewed: Amended – 8/25/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/22/2022

SB 1299 – INCREASED FEES FOR SUMMER SCHOOL

SB 1299 (Min) requires that the application fee for the California State Summer School for Mathematics and Science Program be raised to \$40 and be increased up to 5 percent each year thereafter.

Version Reviewed: Amended – 6/23/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/15/2022

SB 1301 – OIL AND GAS FINANCING TAX

SB 1301 (Becker) would have imposed a tax on corporations that underwrite corporate bonds, government bonds, or equity issuance to companies engaged in the “fossil fuel industry,” with the tax stated as a percentage of a company’s global financing, varying depending on the amount of financing given to the fossil fuel industry. April 28 amendments removed the tax provisions.

Version Reviewed: Amended – 4/28/2022 | **Vote Required:** Majority | **Status:** Levy Removed

SB 1315 – FEES RELATING TO ALCOHOL CONSUMPTION AREA PERMITS

SB 1315 (Cortese) would have authorized the issuance of a “consumption area permit,” which allows the consumption of alcohol off the premises where the alcohol is sold, and would have authorized an application fee and annual remittance fee to be paid by those who receive the permits.

Version Reviewed: Amended – 6/15/2022 | **Vote Required:** Majority | **Status:** Dead

SB 1392 – EXTENDS TAXES RELATED TO AQUACULTURE FACILITIES

SB 1392 (McGuire) extends registration and renewal fees, surcharges on gross annual sales, and delinquent fees for aquaculture facilities.

Version Reviewed: Amended – 6/22/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/13/2022

SB 1428 – PSYCHOLOGICAL TESTING TECHNICIAN FEES

SB 1428 (Archuleta) requires a person authorized to provide psychological or neuropsychological test administration to pay a \$40 registration fee to the Board of Psychology.

Version Reviewed: Amended – 5/23/2022 | **Vote Required:** Majority | **Status:** Chaptered – 9/28/2022

SB 1483 – FEES FOR VIOLATING POLITICAL REFORM ACT

SB 1483 (Glazer) would have authorized the Fair Political Practices Commission to administer a diversion program for individuals willfully violating the Political Reform Act and charge a fee for program participants.

Version Reviewed: Amended – 4/6/2022 | **Vote Required:** Two-Thirds | **Status:** Dead



METHODOLOGY

This report identifies higher taxes, fees, assessments, and charges acted on or pending in the Legislature from the January 3 beginning of the 2022 session through August 31.

The California Tax Foundation identified 89 bills and constitutional amendments during this period that contain higher costs. The costs cannot yet be quantified for 61 of the measures.

Legislation that was introduced in 2021 is included in this report if it was acted upon this year. Measures from 2021 that were approved or rejected last year were covered in prior reports.

Under Proposition 26, the voter-approved Stop Hidden Taxes Act of 2010, a tax is defined as any change in state statute that results in any taxpayer paying a higher tax or exaction, including any unreasonable fee or charge. This report includes any measure that imposes or authorizes higher taxes or tax-like “fees,” as well as any legislation that increases a regulatory and/or license fee, user charge, or other charge for receiving a specific government service or benefit. Legislation imposing fines, penalties, and other costs for violating state or local laws is not included. This report also excludes legislation estimated to generate less than \$1 million per year in net revenue.

Revenue estimates are taken from legislative committee and floor analyses, and analyses from the state tax agencies. When an estimate had not been prepared for a bill, the California Tax Foundation used recent data from prior legislative or agency analyses of similar legislation. For bills that did not receive a legislative fiscal analysis, the Foundation used revenue estimates from previous comparable proposals, available economic studies, authors of legislation, reporting in legitimate media outlets, and calculations performed by the Foundation using data from tax agencies, local governments, and analysis of tax measures that appeared on state and local ballots. When estimates provided a revenue range, the lowest figure in the range was used to calculate a revenue total. Bills imposing identical taxes or fees are included in this report but were counted only once for purposes of calculating a revenue total.

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