CITIZENS'
Budget
2003–05

A 10-Point Plan to Balance the California Budget and Protect Quality-of-Life Priorities

Reason

The Performance Institute

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Appendix A

Tax and Fee Increases

Appendix : Tax and Fee Increases	
AB 94	Circumvents Proposition 13 by allowing a local agency to impose a higher property tax rate to make payments in support of public employee pension programs. Estimates suggest the bill will cost California taxpayers $1 billion.
AB 151	Imposes a mitigation fee for anyone who purchases, or causes the purchase of, electricity from Mexico.
AB 216	Imposes a $100 million new tax on beer manufacturers, distilled spirits manufacturers, beer importers, and distilled spirits importers.
AB 553	Imposes sales tax at point of sale on concrete sales.
AB 602	Imposes a tax of 10 cents on all munitions to finance a Trauma Center Fund.
AB 651	Limits the use of the Manufacturer's Investment Credit to only those who participate in the Career Technical Education Campaign, which is created to encourage in-kind donations of career technical education.
AB 848	Increases personal income taxes by imposing an additional tax in the amount of the federal tax allowance for expensing of SUVs.
AB 854	Requires the state board to impose a $3 fee on every person that purchases a gallon of perchloroethylene in the state, and to deposit the revenues generated by that fee in the Nontoxic Dry Cleaning Incentive Trust Account
AB 880	States the intent of the legislature to enact a program to impose an excise tax on temporary employment agencies for the "privilege of employing temporary workers."
AB 992	Imposes a tax of 10 cents on all munitions to finance a Trauma Center Fund.
AB 1412	Authorizes certain cities to increase their sales tax by 0.25 percent or 0.5 percent upon approval by the voters in those cities.
AB 1500	Enacts the Petroleum Pollution Cleanup and Prevention Act of 2003, which would require the operator of every refinery to pay a $1 fee for each barrel of crude oil received at a refinery within the state.
AB 1546	Authorizes the City/County Association of Governments of San Mateo County to impose an annual fee of up to $4 on vehicles registered within the County for a program for the management of traffic congestion and storm water pollution within that county.
ABX 4	Provides for the tripling of the car tax.
AB 16	Limits by half the existing cap on allowable mortgage interest deductions.
ACA 4	Reduces the voting threshold to pass a local parcel tax from 2/3 of the voters to 55 percent.
ACA 7	Reduces the voting threshold to pass a local transportation tax from 2/3 of the voters to 55 percent of the voters.

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ACA 9	Reduces the voting threshold to pass a local special tax from 2/3 of the voters to 55 percent.
SB 2	Requires California employers to provide health insurance to all employees and their dependents or pay a tax.
SB 17	Increases corporate property taxes by as much as $1 billion.
SB 103	Establishes nexus for certain out-of-state retailers for collection of sales taxes on Internet purchases.
SB 108	Imposes a "nickel per drink" tax on any wholesaler who distributes alcoholic beverages to retailers.
SB 400	Extends sales taxes to "specialized services."
SB 433	Declares intent of the legislature to impose a tax on retailers of cigarette and tobacco products.
SB 516	Limits the use of "S corporation" status to only those corporations with less than $20,000,000 in total gross receipts for the taxable year, thereby increasing taxes.
SB 533	Mill tax bill. Amount is still undefined.
SB 557	Establishes a timber products user forest restoration fee on timber products sold for consumption in California.
SB 676	Imposes a new fee, to be determined by the State Department of Health Services on tobacco product manufacturers.
SB 819	Increases business taxes by limiting the tax deduction some companies may take for CEO compensation.
SB 921	Establishes a single government-run health insurance plan to be funded by a payroll tax on all employers, employees, the self-employed and recipients of unearned income, plus taxes on tobacco and alcohol.
SB 981	Enacts the Children's Health and Petroleum Pollution Remediation Act of 2003 and a $0.30 fee for each barrel of crude oil received at a refinery.
SB 1005	Requires the department to levy a fee on health facilities in order to ensure an adequate level of licensing and certification staff to perform inspections, as required by this bill.
SBX 3	Increases business property taxes by as much as $1 billion by imposing a new split roll.
SBX 5	Imposes a "nickel per drink" tax on any wholesaler who distributes alcoholic beverages to retailers.
SBX 6	Imposes additional and significant fees, with *no cap*, for air pollution permits and expands the entities that are required to be permitted.
Minimum Wage Increases	
AB 1053	Existing law provides that employees are to be paid at least a minimum wage. This bill would express the legislature's intent to address the accountability of tax credits.
AB 1093	Enacts the California Living Wage Act, which would require the state, and any employer that contracts with the state pursuant to provisions governing state procurement to pay a living wage ($10 with health benefits; $12 without) to its employees.
SB 57	Increases the hourly minimum wage on January 1, 2004, and annually thereafter, to maintain employee purchasing power (tied to the federal Consumer Price Index).
Employment Law	
AB 196	Expands the prohibition on sexual discrimination to cover not just gender but "gender identity."
AB 274	Creates a rebuttable presumption that an adverse employment action taken within 90 days after an employee exercises his or her employment rights is retaliatory.
AB 276	Doubles the penalties for certain Labor Code violations.
AB 330	Provides a special labor exemption for *unionized* employees with a *valid* collective bargaining agreement in the wholesale baking industry.

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AB 331	Provides for the payment of unemployment compensation benefits during the period that a person is unemployed, provided the person has been unemployed for a period of one week. Existing law provides that this waiting period may be waived during a state of war emergency or state of emergency. This bill would waive the one-week waiting period for any individual who is unemployed due to a lockout related to a labor dispute.
AB 572	Provides that if an employee is discharged or otherwise discriminated against within 90 days of filing a complaint, there is a rebuttable presumption that the action was retaliatory.
AB 1133	Double fines every six months for unpaid wage claims, following a judgment.
AB 1721	Provides that when an employer has violated the wage and hour laws of the state, the Labor Commissioner shall also require the employer to post a notice describing the violation and declaring that the employer will not violate the wage and hour laws of the state in the future.
SB 75	Requires the ALRB to compile a list of all labor organizations that have not obtained a collective bargaining agreement with an employer of the agricultural employees represented by the labor organization and to post the list on the board's Web site.
SB 179	Holds those who contract for construction, farm labor, garment, janitorial, or security guard services liable if that person should know that the contract does not provide funds sufficient to allow the labor contractor to comply with all applicable labor laws. Creates a rebuttable presumption in favor of the employer only if a collective bargaining agreement has been agreed to.
SB 573	Creates a program which mandates that the Labor Commissioner notify the FTB and other taxing agencies of employers with labor code violations so that they can perform tax audits on them.
Workers' Compensation Expansion, Health Insurance and Unemployment Tax Increases	
AB 372	Imposes a fee on health plans to fund poison control centers, further increasing the high cost of medical care.
AB 438	Mandates osteoporosis screening on all health plans, further increasing the cost of health care in California.
AB 456	Increases the amount of mandatory auto insurance that must be obtained by individuals and businesses.
AB 968	Increases the cost of workers' compensation by mandating that adverse effects of bioterrorism preventive measures are compensable.
AB 1324	Increases the cost of workers' compensation by allowing the dependents of injured workers, who are infected with an infectious disease from an injured worker to receive compensation. Creates a significant and potentially costly precedent.
SB 191	Significantly lowers the threshold for triggering a part-time employee to be eligible to receive unemployment insurance.
Increasing Legal Liability	
AB 447	More than doubles the amount of attorney's fees that may be recovered in a mechanics lien suit.
SB 796	Allows aggrieved employees, rather than governmental entities on employees' behalf (current law), to bring civil actions to recover penalties from Labor Code violations. In addition, the aggrieved employee would be authorized to recover attorney's fees and costs.
SB 917	Prohibits a director of a corporation from performing his or her duties at the expense of the environment, human rights, the public health and safety, the communities in which the corporation operates, or the dignity of the corporation's employees. The bill would, on and after January 1, 2017, make a corporation and, under certain conditions, a director liable for damages caused by a violation of these provisions. The bill would, on and after January 1, 2017, authorize the Attorney General to bring an action to enjoin a violation of these provisions or to pursue a civil penalty.
Regulatory Mandates	

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AB 623	Prohibits the dumping of or "exposing" any individual to hazardous materials in the course of doing business, without regard to whether it was accidental.
AB 830	Requires every gas station in this state to provide a public restroom.
AB 844	Requires the state to adopt fuel efficiency standards for replacement tires.
AB 1256	Establishes a modified version of rent control and by allowing a local jurisdiction to control the rental rates of a dwelling or unit older than 25 years.
AB 1309	Expands eminent domain law to include any property necessary to replace existing residential or commercial development displaced by school construction.
SB 50	Expresses the intent to establish a regulatory structure on bottled water products and mandate new fees.
SB 444	Declares intent of the legislature to implement provisions of Kyoto Accord.
SB 532	Expands CEQA to include "cumulative effects."
SB 810	Expands the mandates of the Z'berg-Nejedly Forest Practice Act to include any surface water or groundwater source.

Note: List compiled by Senator Chuck Poochigian's Office