

AMENDED IN ASSEMBLY FEBRUARY 28, 2017

CALIFORNIA LEGISLATURE—2017–18 REGULAR SESSION

ASSEMBLY BILL

No. 252

Introduced by Assembly Member Ridley-Thomas
*(Coauthors: Assembly Members Baker, Bigelow, Mathis, Steinorth,
Waldron, Chávez, and Low)*
(Coauthors: Senators Berryhill, Hill, and Bradford)

January 31, 2017

An act to add and repeal Section 7284.8 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 252, as amended, Ridley-Thomas. Local government: taxation: prohibition: video streaming services.

Existing law authorizes counties, cities, and other local agencies to impose various taxes and fees in connection with activity or property within those jurisdictions. The California Constitution also authorizes a charter city to levy local taxes to raise revenues for local purposes, subject to restrictions imposed by that city's charter or preemption in matters of statewide concern.

This bill, until January 1, 2023, would prohibit the imposition by a city, city and county, or county, including a chartered city, city and county, or county, of a tax on video streaming services, including, but not limited to, any tax on the sale or use of video streaming services or *any utility user taxes; tax on video streaming services.*

This bill would make a legislative finding and declaration regarding the statewide concern of the promotion of uniformity in access throughout the state to video streaming services.

The people of the State of California do enact as follows:

21 **REVISIONS:**
22 **Heading—Line 4.**
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