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# Revenue and Taxation

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# Revenue and Taxation

## Revenue and Taxation; charitable organizations—sales and use tax exemption on property purchased for donation

Revenue and Taxation Code § 6375 (amended).

SB 874 (Doolittle); 1989 STAT. Ch. 1447

Support: Sacramento Area Easter Seals, United Way, United Cerebral Palsy Association, St. Vincent De Paul Society

Opposition: None

Existing law exempts tangible personal property made, prepared, assembled, or manufactured by qualified charitable organizations from sale and use taxes.<sup>1</sup> Chapter 1447 enlarges this exemption to exclude taxes on tangible personal property purchased for donation by these charitable organizations.<sup>2</sup>

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1. CAL. REV. & TAX. CODE § 6375 (West 1987) (amended by 1989 Cal. Stat. ch. 1447, sec. 1, at \_\_\_\_). Organizations must qualify for the "welfare exemption" under section 214 of the Revenue and Taxation Code to receive an exemption. *Id.*

2. 1989 Cal. Stat. ch. 1447, sec. 1, at \_\_\_\_ (amending CAL. REV. & TAX. CODE § 6375).

## Revenue and Taxation; vehicle licensing fees—refunds

Revenue and Taxation Code § 10902 (new).

SB 839 (Seymour); 1989 STAT. Ch. 718

(Effective January 1, 1991)

Under prior law, registered owners<sup>1</sup> of stolen or destroyed vehicles<sup>2</sup>

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1. See CAL. VEH. CODE § 505 (West 1987) (definition of registered owner).

2. See CAL. REV. & TAX. CODE § 10702 (West 1970); CAL. VEH. CODE §§ 4000-4021 (West 1987 & Supp. 1989) (definition of vehicle).

could not obtain a refund or credit of the vehicle licensing fee (VLF)<sup>3</sup> paid on the vehicle.<sup>4</sup> Chapter 718 provides that, in the event of a total loss<sup>5</sup> of a vehicle, a prorated amount<sup>6</sup> of the VLF must be either refunded to the current registered owner of the vehicle or credited against the registration fee due on the owner's replacement vehicle.<sup>7</sup>

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3. See CAL. REV. & TAX. CODE §§ 10751-11005.6 (West 1970 & Supp. 1989) (vehicle licensing fee provisions).

4. See *id.* § 10901 (West 1970) (provision does not authorize this type of refund).

5. Total loss means either: (1) The repair value exceeds the market value of the vehicle less the anticipated salvage value; or (2) a theft of the vehicle. 1989 Cal. Stat. ch. 718, sec. 1, at \_\_\_\_ (enacting CAL. REV. & TAX. CODE § 10902(a)).

6. The amount refunded or credited will be one-twelfth of the annual VLF for each full month remaining before the registration expires. *Id.* The Department of Motor Vehicles (DMV) may deduct an administrative charge from the above amount. *Id.* (enacting CAL. REV. & TAX. CODE § 10902(c)).

7. *Id.* (enacting CAL. REV. & TAX. CODE § 10902(a)). Before a refund or credit is issued, owners must sign a declaration stating that they have not been cited or convicted for driving under the influence of alcohol or drugs in connection with the loss of the vehicle. *Id.* (enacting CAL. REV. & TAX. CODE § 10902(b)). If an owner has been cited (but not convicted) for such an offense, the refund may be claimed when the citation is dismissed or the owner is acquitted. *Id.* If the vehicle was stolen, the owner is not entitled to a refund or credit until 60 days have elapsed from the date the police are notified of the theft. *Id.* (enacting CAL. REV. & TAX. CODE § 10902(d)). If a stolen vehicle is later recovered, the owner must return to the DMV any amounts refunded or credited. *Id.* If a vehicle is repaired by a new owner after a prior owner has collected a refund or credit, the new owner must pay the VLF in full. *Id.*