Inventory of the California State Senate Revenue and Taxation Committee Records

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Inventory of the California State Senate Revenue and Taxation Committee Records

Collection number: See series descriptions

California State Archives
Office of the Secretary of State
Sacramento, California

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Descriptive Summary
Title: California State Senate Revenue and Taxation Committee Records
Dates: 1935-2004
Collection number: See series description
Creator: Senate Revenue and Taxation Committee
Collection Size: 67 cubic feet
Repository: California State Archives
Sacramento, California

Abstract: The President of the Senate appointed the first Senate Revenue and Taxation Committee in 1901 as a standing committee. The committee handles all bills relating to state and local revenues and taxation, including bills amending the Revenue and Taxation Code and other uncodified legislation. The Senate Revenue and Taxation Committee Records consist of approximately 67 cubic feet of textual records. The records cover the years 1935-2004, and are composed of bill files, hearing files, committee reports and committee files.

Physical location: California State Archives
Languages: Languages represented in the collection: English

Access
While the majority of the records are open for research, any access restrictions are noted in the record series descriptions.

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Preferred Citation
[Identification of item], Senate Revenue and Taxation Committee Records, LP[number]:[folder number], California State Archives, Office of the Secretary of State, Sacramento, California.

Acquisition History
The California State Archives acquired the Senate Revenue and Taxation Committee records according to state law.

Committee History
The President of the Senate appointed the first Senate Revenue and Taxation Committee in 1901 as a standing committee. Originally, it was comprised of only five members. This number fluctuated throughout the history of the committee, reaching as many as 15 members in 1917. From the late 1970s to the present, between 6 and 9 members have served on the committee in each legislative session. The committee handles all bills relating to state and local revenues and taxation, including bills amending the Revenue and Taxation Code and other uncodified legislation.

The Senate Revenue and Taxation Committee works closely with two state agencies that manage California tax law. The Franchise Tax Board, which was created in 1950, administers California's Personal Income Tax and Corporation Tax Laws.
The State Board of Equalization, created in 1879 by constitutional amendment, collects sales and use and property taxes, and ensures that assessment practices are uniform throughout California. The Franchise Tax Board and the Board of Equalization have sponsored many of the bills and contributed much of the analysis contained within the Senate Revenue and Taxation Committee's bill files.

Since its inception, the purpose and responsibilities of the committee have not changed significantly. The committee continues to oversee the development of new tax-related legislation and adjustments to the Revenue and Taxation Code. Subjects typically addressed by the committee include personal income taxes, sales and use taxes, corporation taxes, and property taxes, among others.

Scope and Content
The Senate Revenue and Taxation Committee Records consist of approximately 67 cubic feet of textual records. The records cover the years 1935-2004, and are composed of bill files, hearing files, committee reports and committee files. It is anticipated that the Archives will receive further records from the Senate Revenue and Taxation Committee as it remains a functional standing committee in the California State Senate. Researchers should inquire with the reference archivist about recently received, unprocessed records of the committee.

The bill files consist of 65 cubic feet of textual records spanning the years 1971-2004. The majority of the bill files pertain to property taxation and sales and use tax, or taxation of tangible personal property. Many of these legislative measures generated an enormous public response, such as the strong opposition of parents and daycares to the Disposable Diaper Tax Law (SB1051) that failed to pass in 1991. Other topics include taxpayer's rights, Proposition 13 (1978), illegal immigration, health care, and education. Disaster relief, which ranges from aid to victims of natural disasters to credits for businesses destroyed in the Los Angeles riots of 1992, is another topic that occurs regularly. Also present are bills concerning federal tax conformity; omnibus technical tax code adjustments; and credits, exemptions and check-offs.

Of the various topics addressed within the committee bill files, controversial issues such as environmental regulation and marriage and domestic partnerships appear frequently. Bills addressing environmental concerns range from exemptions for low-emission vehicles and solar energy to measures like the Land and Water Conservation Act of 1999 (SB680), which authorized a sizeable tax credit for the donation of natural resource lands to specific public and nonprofit entities. Also contentious, the issue of marriage and domestic partnerships in California has attracted national attention, specifically because of the legislature's continual support of legal protection for same-sex couples. Considered a marked change in the legislature's approach to domestic partnerships, the Domestic Partners Rights and Responsibilities Act (AB205) was signed into law in 2003. This legislation granted same-sex partners the same rights and privileges as married spouses under California law. The Domestic Partners Rights and Responsibilities Act, among other bills addressing marriage and domestic partnerships, is a significant point of interest within the committee bill files.

The hearing files consist of approximately 2 cubic feet of textual records and 4 audiocassettes. Topics addressed include the tax impact of nonprofit corporations, public finance and expenditures, federal tax conformity, the tax burden of California businesses, employers and residents, and state income tax reform. Researchers will be particularly interested in hearing files pertaining to Proposition 13, which reduced California property taxes and changed the ways in which public education received funding. These files include interim and joint hearings in which committee members attempted to project and later assess the financial consequences of Proposition 13.

Accruals
Further accruals are expected.

Indexing Terms
The following terms have been used to index the description of this collection in the library's online public access catalog.
California. Legislature. Senate. Committee on Revenue and Taxation
Taxation Law and legislation
Sales tax

Related Collections at the California State Archives
Assembly Revenue and Taxation Committee Records
Daniel E. Boatwright Papers
Deirdre Alpert Papers
Leroy F. Greene Papers
Lucy Killea Papers
Wadie P. Deddeh Papers
Walter W. Stiern Papers
Series 1 Bill Files 1971-2004

See LP numbers below

<table>
<thead>
<tr>
<th>Series 1 Bill Files 1971-2004</th>
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<tbody>
<tr>
<td>Physical Description: 1,061 file folders</td>
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<tr>
<td>Arrangement</td>
</tr>
<tr>
<td>Bill files are arranged chronologically by legislative session thennumerically by bill number within legislative house.</td>
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</tbody>
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<thead>
<tr>
<th>Scope and Content Note</th>
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<tr>
<td>Most bill files include all or some of the following items: bill analyses, amendments and resolutions, author's statements, testimony, press releases, newspaper clippings, correspondence, roll calls, records of votes, and committee statements. Of particular interest are those bills relating to property taxation and Proposition 13 (1978), taxpayer's rights, fuel taxation, vehicle licensing and registration, environmental regulation, and marriage and domestic partnerships. Other topics include disaster relief, illegal immigration, health care, and education.</td>
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</tbody>
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1971: AB21-AB2343 (6ff) LP208:21-26
1972: SB47-SB1482; SCA5-SCA75; SCR63; SJR13 (8ff) LP208:27-34
1972: AB29-AB2345; ACA13 (4ff) LP208:35-38
1973-1974: AB6-AB2409; ACA13-ACA111; ACR54; AJR11; AJR61 (22ff) LP208:64-85
1975-1976: SB17-SB2198; SCA1-SCA53; SJR1-SJR6 (19ff) LP212:113-131
1977-1978: SB1-SB1653; SCA20 (20ff) LP212:154-173
1977-1978: SB1X-SB12X; SCA1X (3ff) LP212:186-188
1977-1978: AB29-AB3802; ACA2-ACA82; ACR143; AJR17-AJR41 (12ff) LP212:174-185
1977-1978: AB7X (1ff) LP212:189
1979-1980: SB6-SB2044; SCA3-SCA46; SCR12; SCR47 (20ff) LP228:115-134
1979-1980: SB1500 (1ff) LP386:1
1981-1982: SB11-SB2092; SCA8-SCA28; SCR51 (15ff) LP254:77-81
1981-1982: AB11-AB3788; ACA4-ACA53; ACR58 (13ff) LP254:92-104
1983-1984: SB115-SB3802; ACA2-ACA82; ACR143; AJR17-AJR41 (12ff) LP212:174-185
1983-1984: AB7X (1ff) LP212:189
1989-1990: SB9-SB4286; SCA1-SCA52; SCR29-SCR87; SJR73;SB25X-SB34X (47ff) LP386:133-179
1993-1994: SB1-SB2137; SCA4-SCA5; SJR11-SJR46; SB42X (47ff) LP386:133-179
1993-1994: AB3-AB24031; ACA28-ACA69; ACR36; AB12X-AB28X (22ff) LP254:122-143
1995-1996: SB5-SB2609; SCA4-SCA42; SCR24-SCR70; SR27-SR37 (24ff) LP254:144-167
1995-1996: AB47-AB4419; ACA2-ACA49; ACR17; AJR4-AJR84 (31ff) LP254:168-198
1997-1998: SB17-SB2723; SCA10-SCA42; SCR46-SCR71; SJR8-SJR23; SB2X-SB5X (40ff) LP271:97-134
1997-1998: SB85-SB573 (5ff) LP386:2-6
1997-1998: AB3-AB3407; ACA39; AJR22-AJR26; AB1X-AB12X (71ff) LP386:294-364
1999-2000: SB17-SB2200; SCA8 (79ff) LP386:313-591
1999-2000: AB2-AB2898 (45ff) LP386:591-636
2001-2002: SB12-SB2101; SCA1-SCA16; SJA9-SJAR1; SB1X-SB75X; SCA1X (73ff) LP386:637-709
2001-2002: AB10-AB2979 (38ff) LP386:710-747

Inventory of the California State Senate Revenue and Taxation Committee Records
See Appendix A for LP Numbers

Series 2 Hearing Files 1967-2001

Physical Description: 52 file folders

Arrangement
Hearing files are arranged chronologically by date of hearing.

Access Information
Access to audiovisual material requires the production of use copies.

Scope and Content Note
Hearing files may consist of agendas, transcripts, audiotapes, and background information for regular session hearings, as well as interim hearings and select joint hearings. Audiotapes have been separated into a cold storage vault for preservation purposes. Separation sheets within the hearing files will alert the researcher to the existence of such tapes. Some hearings are duplicates and can be found at two locations, indicated in the list of LP numbers.

Of particular interest are hearing files relating to the passage of Proposition 13 in 1978, which reduced California property taxes and created a cap to insure the rates remained at low levels. Proposition 13 generated national publicity, particularly because of its effects on the funding of California public schools. These hearing files span from 1976-1982 and cover a broad range of topics related to Proposition 13. These topics include Serrano v. Priest, the 1976 California Supreme Court case that generated Proposition 13; the Gann Initiative; and property tax assessments, exemptions and restrictions prior to and following the passage of Proposition 13.

Researchers may also be interested in other hearing file topics, which include public finance and expenditures, federal tax conformity, and the tax burden of California businesses, employers and residents.

For a chronological list of hearings, see Appendix A in Master Finding Aid at the California State Archives.

See Appendix B for LP Numbers

Series 3 Committee Reports 1966-1987

Physical Description: 3 file folders

Arrangement
Committee Reports are arranged chronologically by date of report.

Scope and Content Note
Committee reports consist of reports published by the committee between 1966-1987. The reports will be of interest to researchers seeking information about committee staff activities, exemptions for medical equipment, and federal tax conformity with specific regard to personal and corporate taxes.

For a chronological list of reports, see Appendix B in Master Finding Aid at the California State Archives.

See Appendix C for LP Numbers

Series 4 Committee Files 1935-1978

Physical Description: 16 file folders

Arrangement
Committee files are arranged chronologically by date of file.

Scope and Content Note
Committee files include the meeting files, minutes and roll calls of the committee. This series consists of 16 file folders covering the years 1935-1978. Researchers interested in committee correspondence, background information on committee hearings, and meeting procedures during this time period will find the committee files useful.

For a chronological list of committee files, see Appendix C in Master Finding Aid at the California State Archives.