



AB-524 Public utilities: fines and settlements: 2015 Butte Fire. (2017-2018)

SHARE THIS:



Date Published: 05/10/2017 09:00 PM

AMENDED IN ASSEMBLY MAY 10, 2017

AMENDED IN ASSEMBLY APRIL 18, 2017

CALIFORNIA LEGISLATURE— 2017-2018 REGULAR SESSION

ASSEMBLY BILL

No. 524

Introduced by Assembly Member Bigelow
(Principal coauthor: Senator Berryhill)
~~(Coauthor: Assembly Member Ridley Thomas)~~

February 13, 2017

~~An act to add and repeal Section 17209 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy. An act relating to public utilities, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 524, as amended, Bigelow. ~~Personal income taxes: deduction: removal of dead or dying trees. Public utilities: fines and settlements: 2015 Butte Fire.~~

Existing law establishes the Public Utilities Commission and vests the commission with regulatory jurisdiction and authority over public utilities, including electrical corporations. Existing law places various responsibilities upon the commission to ensure that public utility services are provided in a manner that protects the public safety and the safety of utility employees.

This bill would appropriate moneys resulting from the collection of fines levied on, or settlement with, the Pacific Gas and Electric Company by the commission for the 2015 Butte Fire to the Boards of Supervisors of the Counties of Amador and Calaveras in proportion to the acreage burnt by the fire in those counties. The bill would require the moneys to be expended for certain purposes.

This bill would declare that it is to take effect immediately as an urgency statute.

~~The Personal Income Tax Law, in modified conformity with federal income tax laws, allows various deductions in computing the income that is subject to the taxes imposed by that law, including miscellaneous itemized deductions that are allowed only to the extent that the aggregate amount of those deductions exceeds 2% of adjusted gross income.~~

~~This bill, upon appropriation of specified funds by the Legislature, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, would allow a deduction for expenses paid or incurred by a taxpayer in the taxable year in connection with the removal of a dead or dying tree on real property owned by the taxpayer, as specified.~~

~~This bill would take effect immediately as a tax levy.~~

Vote: ~~majority~~2/3 Appropriation: ~~yes~~ Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. *Moneys resulting from the collection of fines levied on, or settlement with, the Pacific Gas and Electric Company by the Public Utilities Commission for the 2015 Butte Fire in the Counties of Amador and Calaveras, are hereby appropriated to the boards of supervisors of those two counties in proportion to the respective acreage burnt by the 2015 Butte Fire in those counties. The boards of supervisors of those two counties shall expend the moneys, in order of priority, for the following purposes:*

(a) As matching funds by the county for recovery projects funded by the Federal Emergency Management Agency and the Office of Emergency Services.

(b) For disaster recovery, maintenance, public health and safety, and community support resources in areas or neighborhoods directly impacted and adjacent to the areas burnt by the 2015 Butte Fire to encourage community resiliency and safety.

(c) For fire prevention work, including the removal of trees destroyed by the western bark beetle on public and private properties in the county.

SEC. 2. *This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the California Constitution and shall go into immediate effect. The facts constituting the necessity are:*

To ensure the early recovery of areas devastated by the 2015 Butte Fire, it is necessary for this measure to take effect immediately.

~~SECTION 1. Section 17209 is added to the Revenue and Taxation Code, to read:~~

~~17209. (a) For each taxable year beginning on or after January 1, 2018, and before January 1, 2023, there shall be allowed as a deduction an amount equal to the qualified tree removal expenses paid or incurred by a taxpayer during the taxable year.~~

~~(b) For purposes of this section, "qualified tree removal expenses" means expenses paid or incurred in connection with the removal of a dead or dying tree on real property owned by the taxpayer or by a person hired by the taxpayer.~~

~~(c) This section shall become operative on the effective date of any budget measure specifically appropriating funds to the Franchise Tax Board for its costs of administering this section.~~

~~(d) This section shall remain in effect only until December 1, 2023, and as of that date is repealed.~~

~~SEC. 2. This act provides for a tax levy within the meaning of Article IV of the California Constitution and shall go into immediate effect.~~