

AMENDED IN ASSEMBLY FEBRUARY 28, 2017

CALIFORNIA LEGISLATURE—2017–18 REGULAR SESSION

**ASSEMBLY BILL**

**No. 252**

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**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

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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.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

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

1 SECTION 1. Section 7284.8 is added to the Revenue and  
2 Taxation Code, to read:

3 7284.8. (a) A city, city and county, or county, including a  
4 chartered city, city and county, or county, shall not impose any  
5 tax on video streaming services, including, but not limited to, any  
6 tax on the sale or use of video streaming services or *any* utility  
7 user-taxes: *tax on video streaming services.*

8 (b) For purposes of this section, “video streaming service” means  
9 the provision of ~~on-demand~~ video content sent in compressed form  
10 over the Internet and displayed by the viewer in real time for a fee  
11 on a subscription basis.

12 (c) The Legislature finds and declares that the promotion of  
13 uniformity in access throughout the state to video streaming  
14 services is a matter of statewide concern and, therefore, is not a  
15 municipal affair as that term is used in Section 5 of Article XI of  
16 the California Constitution.

17 (d) This section shall become inoperative on January 1, 2023,  
18 and shall be repealed as of that date.

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21 REVISIONS:

22 Heading—Line 4.

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