

**ASSEMBLY BILL**

**No. 1304**

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**Introduced by Assembly Member Saldana**

February 27, 2009

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An act to amend Section 11932 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1304, as introduced, Saldana. Taxation: documentary transfer tax.

Existing law authorizes counties and cities and counties to impose a documentary transfer tax at a specified rate upon deeds, instruments, or other writings by which specified property is transferred. Existing law requires a document subject to the tax to show specified information, including the amount of tax due.

This bill would make technical, nonsubstantive changes to that provision.

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 11932 of the Revenue and Taxation Code  
2 is amended to read:  
3 11932. If a county has imposed a tax pursuant to this part,  
4 ~~every document~~ *all documents* subject to tax ~~which that~~ is  
5 submitted for recordation shall show on the face of the document  
6 the amount of tax due and the incorporated or unincorporated  
7 location of the lands, tenements or other realty described in the

1 document. If the party submitting the document for recordation so  
2 requests, the amount of tax due shall be shown on a separate paper  
3 ~~which~~ *that* shall be affixed to the document by the recorder after  
4 the permanent record is made and before the original is returned  
5 as specified in Section 27321 of the Government Code.

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