

AMENDED IN SENATE AUGUST 6, 2012

AMENDED IN SENATE JUNE 15, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2183**

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**Introduced by Assembly Member Smyth**

February 23, 2012

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An act to *amend Section 17537.9 of the Business and Professions Code, to amend Section 15640 of the Government Code, and to add Article 2.5 (commencing with Section 1660) to Chapter 1 of Part 3 of Division 1 of the Revenue and Taxation Code, relating to local government.*

LEGISLATIVE COUNSEL'S DIGEST

AB 2183, as amended, Smyth. Local government: assessors: county board of equalization: assessment appeals board: ~~tax~~ agents.

Existing law requires every assessor to assess all property subject to general property taxation at its full value on the lien date, as provided, and to prepare an assessment roll in which all property within the county which it is the assessor's duty to assess is required to be listed. Existing law requires a county board of equalization or an assessment appeals board to equalize the valuation of taxable property within the county for the purpose of taxation. Existing law authorizes a taxpayer, with respect to each assessment year, to file an application for a reduction in an assessment, as provided, with the county board, which is the county board of supervisors meeting as a county board of equalization of an assessment appeals board.

This bill would, on and after January 1, 2014, require an agent, as defined, representing a taxpayer before the assessor, a county board of

equalization, or an assessment appeals board, to register with a registering jurisdiction, as defined, prior to representing a taxpayer before that jurisdiction. This bill would require specified information to be included in the agent registration, and would authorize the registering jurisdiction to prescribe the procedures, forms, and means of filing the agent registration. This bill would require the registering jurisdiction to set, charge, and collect a fee in an amount necessary to recover the costs of registration, including the amendment and renewal of registrations. This bill would impose certain affirmative duties upon each agent, and would prohibit each agent from engaging in certain activities. This bill would authorize the registering jurisdiction to reprimand, suspend, or deregister any agent from representation before that jurisdiction under certain circumstances, and to impose a monetary penalty on any agent who engages in certain prohibited activities, as provided.

By imposing new duties upon local county officials with respect to the registration of ~~tax~~ agents, this bill would impose a state-mandated local program.

*Existing law makes it unlawful for a person to, among other things, make any untrue or misleading statements in any manner in connection with the offering or performance of an assessment reduction filing service or to offer to perform an assessment reduction filing service without making a specified disclosure. Existing law defines “assessment reduction filing service” for these purposes to mean any service performed or offered to be performed for compensation in connection with the preparation or completion of an application or request of any kind for reduction in assessment of residential property or in connection with the assistance in any manner of another person to either prepare or complete an application or request of any kind for reduction in assessment of residential property or to provide comparable sales information in connection with an application or request for reduction in assessment of residential property.*

*This bill would, on and after January 1, 2014, require an offeror of an assessment reduction filing service, as described above, to register as an agent prior to the performance of the service.*

Existing law requires the State Board of Equalization to make surveys in each county and city and county to, among other things, determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the assessor’s duties.

This bill would expand the requirements of the survey conducted by the State Board of Equalization to include a review of the procedures and practices that regulate the behavior of agents, as defined.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

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

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

1     SECTION 1. Section 17537.9 of the Business and Professions  
2     Code is amended to read:

3     17537.9. (a) It is unlawful for any person to make any untrue  
4     or misleading statements in any manner in connection with the  
5     offering or performance of an assessment reduction filing service.  
6     For the purposes of this section, an “untrue or misleading  
7     statement” includes, but is not limited to, any representation that  
8     any of the following is true:

9     (1) The preparation of a request for review or an assessment  
10    appeal application will result in a guaranteed reduction of property  
11    taxes.

12    (2) A fee is required in order for the county to process a  
13    reduction of a property’s assessed value where the county has no  
14    applicable fee.

15    (3) The offeror of the assessment reduction filing service will  
16    be physically present to represent the person to whom a solicitation  
17    is made before county assessor staff, an assessment appeals board,  
18    county board of equalization, or an assessment hearing officer,  
19    unless the fee includes this service.

20    (4) The offeror of the assessment reduction filing service will  
21    prepare or complete informal assessor review data or prepare or  
22    complete the application in full, with the exception of the property  
23    owner’s signature, on behalf of the person to whom a solicitation  
24    is made, unless the fee includes this service.

25    (5) The offeror of the assessment reduction filing service has a  
26    file or record covering a person to whom a solicitation is made.

1 (6) The offeror of the assessment reduction filing service is, or  
2 is affiliated with, any governmental entity. A violation of this  
3 paragraph includes, but is not limited to, the following:

4 (A) The misleading use of any governmental seal, emblem, or  
5 other similar symbol.

6 (B) The use of a business name including the word “appeal” or  
7 “tax” and the word “agency,” “assessor,” “board,” “bureau,”  
8 “commission,” “department,” “division,” “federal,” “state,”  
9 “county,” “city,” or “municipal,” or the name of any city, county,  
10 city and county, or any governmental entity.

11 (C) The use of an envelope that simulates an envelope containing  
12 a government check, tax bill, or government notice or an envelope  
13 that otherwise has the capacity to be confused with, or mistaken  
14 for, an envelope sent by a governmental entity.

15 (D) The use of an envelope or outside cover or wrapper in which  
16 a solicitation is mailed that does not bear on its face in capital  
17 letters and in conspicuous and legible type the following notice:

18  
19 “THIS IS NOT A GOVERNMENT DOCUMENT.”  
20

21 (7) A late fee is required if the person to whom the solicitation  
22 is sent fails to respond to the offeror of the assessment reduction  
23 filing service by a date stated in the solicitation.

24 (b) (1) It is unlawful to offer to perform an assessment reduction  
25 filing service without making the following disclosure:

26  
27 “THIS ASSESSMENT REDUCTION FILING SERVICE IS NOT  
28 ASSOCIATED WITH ANY GOVERNMENT AGENCY. IF YOU  
29 DISAGREE WITH THE ASSESSED VALUE OF YOUR  
30 PROPERTY, YOU HAVE THE RIGHT TO AN INFORMAL  
31 ASSESSMENT REVIEW, AT NO COST, BY CONTACTING  
32 THE ASSESSOR’S OFFICE DIRECTLY. IF YOU AND THE  
33 ASSESSOR CANNOT AGREE TO THE VALUE OF THE  
34 PROPERTY OR IF YOU DO NOT WISH TO CONTACT THE  
35 ASSESSOR YOU CAN OBTAIN AND FILE AN APPLICATION  
36 FOR CHANGED ASSESSMENT WITH THE COUNTY BOARD  
37 OF EQUALIZATION OR ASSESSMENT APPEALS BOARD  
38 ON YOUR OWN BEHALF. AN APPEALS BOARD HAS THE  
39 AUTHORITY TO RAISE PROPERTY VALUES (BUT IN NO

1 CASE HIGHER THAN THE PROPOSITION 13 PROTECTED  
2 VALUE) AS WELL AS TO LOWER PROPERTY VALUES.”

3  
4 (2) The disclosures specified in paragraph (1) shall be placed  
5 at the top of each page of every advertisement or promotional  
6 material disseminated by an offeror of an assessment reduction  
7 filing service and shall be printed in not less than 12-point boldface  
8 font type that is at least 2-point boldface font type sizes larger than  
9 the next largest print on the page and enclosed in a box formed by  
10 a heavy line.

11 (3) The disclosure specified in paragraph (1) shall be recited at  
12 the beginning of every oral solicitation and every broadcast  
13 advertisement and shall be delivered in printed form as prescribed  
14 by paragraph (2) before the time each person who responds to the  
15 oral solicitation or broadcast advertisement is obligated to pay for  
16 the service.

17 (c) (1) No offeror of an assessment reduction filing service  
18 shall charge, demand, or collect any money in connection with a  
19 request for review until after the request is filed with the assessor.

20 (2) No offeror of an assessment reduction filing service shall  
21 charge, demand, or collect any money in connection with an  
22 assessment appeal application until after the application is filed  
23 with the clerk of the assessment appeals board.

24 (d) For the purposes of this section, the following definitions  
25 apply:

26 (1) “Assessment reduction filing service” means any service  
27 performed or offered to be performed for compensation in  
28 connection with the preparation or completion of an application  
29 or request of any kind for reduction in assessment of residential  
30 property or in connection with the assistance in any manner of  
31 another person to either (A) prepare or complete an application or  
32 request of any kind for reduction in assessment of residential  
33 property or (B) provide comparable sales information in connection  
34 with an application or request for reduction in assessment of  
35 residential property.

36 (2) “Assessment appeal application” has the meaning described  
37 in Section 1603 of the Revenue and Taxation Code.

38 (e) (1) It is unlawful for an offeror of an assessment reduction  
39 filing service to file a request or application of any kind for

1 reduction in assessment without first obtaining a written  
2 authorization from the property owner.

3 (2) A true and correct copy of the written authorization shall be  
4 submitted with any request or application for reduction in  
5 assessment. The offeror shall maintain the original written  
6 authorization for a period of three years and shall make it available  
7 for inspection and copying within 24 hours of a request without a  
8 warrant to law enforcement, the Attorney General, district attorney,  
9 or city attorney.

10 (3) *On and after January 1, 2014, an offeror of an assessment*  
11 *reduction filing service, as described by this section, shall register*  
12 *as an agent pursuant to Article 2.5 (commencing with Section*  
13 *1660) of Chapter 1 of Part 3 of Division 1 of the Revenue and*  
14 *Taxation Code prior to the performance of the service.*

15 ~~SECTION 1.~~

16 *SEC. 2.* Section 15640 of the Government Code is amended  
17 to read:

18 15640. (a) The State Board of Equalization shall make surveys  
19 in each county and city and county to determine the adequacy of  
20 the procedures and practices employed by the county assessor in  
21 the valuation of property for the purposes of taxation and in the  
22 performance generally of the duties enjoined upon him or her.

23 (b) The surveys shall include a review of the practices of the  
24 assessor with respect to uniformity of treatment of all classes of  
25 property to ensure that all classes are treated equitably, and that  
26 no class receives a systematic overvaluation or undervaluation as  
27 compared to other classes of property in the county or city and  
28 county.

29 (c) The surveys may include a sampling of assessments from  
30 the local assessment rolls. Any sampling conducted pursuant to  
31 subdivision (b) of Section 15643 shall be sufficient in size and  
32 dispersion to insure an adequate representation therein of the  
33 several classes of property throughout the county.

34 (d) In addition, the board may periodically conduct statewide  
35 surveys limited in scope to specific topics, issues, or problems  
36 requiring immediate attention.

37 (e) The board's duly authorized representatives shall, for  
38 purposes of these surveys, have access to, and may make copies  
39 of, all records, public or otherwise, maintained in the office of any  
40 county assessor.

1 (f) The board shall develop procedures to carry out its duties  
 2 under this section after consultation with the California Assessors’  
 3 Association. The board shall also provide a right to each county  
 4 assessor to appeal to the board appraisals made within his or her  
 5 county where differences have not been resolved before completion  
 6 of a field review and shall adopt procedures to implement the  
 7 appeal process.

8 (g) The survey may include a review of the procedures and  
 9 practices that regulate the behavior of agents as defined in Section  
 10 1661 of the Revenue and Taxation Code.

11 ~~SEC. 2.~~

12 SEC. 3. Article 2.5 (commencing with Section 1660) is added  
 13 to Chapter 1 of Part 3 of Division 1 of the Revenue and Taxation  
 14 Code, to read:

15  
 16 Article 2.5. Duties of ~~Tax~~ Agents  
 17

18 1660. The Legislature finds and declares that in order to protect  
 19 the rights of taxpayers and to advance the professional practice of  
 20 ~~tax~~ agents at the local level so that ~~tax~~ agents are held to the highest  
 21 ethical standards in California, it is necessary to enact legislation  
 22 establishing a code of practice for ~~tax~~ agents similar to regulations  
 23 established at the federal level for enrolled agents.

24 1661. (a) For purposes of this chapter and Chapter 3, “agent”  
 25 shall include any person authorized to represent a taxpayer as an  
 26 agent in connection with any matter before the assessor, a county  
 27 board of equalization, or an assessment appeals board. An agent  
 28 may be a firm or other entity, but that firm or entity may only use  
 29 individual agents registered pursuant to this article to represent a  
 30 taxpayer before a registering jurisdiction. *An agent shall be*  
 31 *registered as required by this article.*

32 (b) For purposes of this article, ~~a~~ *both of the following shall*  
 33 *apply:*

34 (1) A “registering jurisdiction” means the county with which  
 35 an agent has registered pursuant to this article.

36 (2) A “public official” or a “public employee” of the registering  
 37 jurisdiction includes any of the following:

38 (A) *The assessor.*

39 (B) *Members of the county board of equalization.*

40 (C) *Members of the assessment appeals board.*

1 (D) *Employees of the assessor.*

2 (E) *Assessment hearing officers that make recommendations to*  
3 *the county board of equalization or the assessment appeals board.*

4 (c) This article shall not apply to a person representing any of  
5 the following:

6 (1) Himself or herself.

7 (2) An immediate family member.

8 (3) The agent’s full-time employer.

9 (4) An entity of which the agent is a partner, officer, or owner  
10 of 10 percent or more of the value of the entity.

11 (d) This article shall not be construed to authorize persons who  
12 are not members of the bar to practice law.

13 1662. (a) An agent shall register with a registering jurisdiction  
14 pursuant to this article prior to the representation of a taxpayer  
15 before the assessor, a county board of equalization, or an  
16 assessment appeals board in that jurisdiction. The registration  
17 required by this section shall further apply in situations where an  
18 authorized agent relationship with the taxpayer has already been  
19 formed.

20 (b) An entity that employs or contracts for the services of  
21 individual agents and provides representation services may itself  
22 register as an agent, provided that each employee or contractor  
23 who will provide services as an agent is also registered pursuant  
24 to this article.

25 (c) A person may not register or provide services as an agent if  
26 that person satisfies any of the following:

27 (1) Has been convicted of any criminal offense under state or  
28 federal tax laws.

29 (2) Has been convicted of any criminal offense involving  
30 dishonesty, breach of trust, or moral turpitude.

31 (3) Has been disbarred or suspended from practice as an  
32 attorney, certified public accountant, public accountant, or actuary  
33 by any duly constituted authority of any state, territory, or  
34 possession of the United States, including a commonwealth, or  
35 the District of Columbia, any court of record, or any agency, body,  
36 or board.

37 (d) (1) Attorneys and enrolled agents shall not be required to  
38 register pursuant to this section.

39 (2) For purposes of this section, both of the following shall  
40 apply:

1 (A) “Attorney” means any natural person, professional law  
2 association, corporation, or partnership authorized under the  
3 applicable laws of this state to practice law.

4 (B) “Enrolled agent” means any individual enrolled as an agent  
5 pursuant to Part 10 of Title 31 of the Code of Federal Regulations  
6 who is not currently under suspension or disbarment from practice  
7 before the Internal Revenue Service.

8 (e) It shall be a violation of this article for any person to act as  
9 an agent under this chapter if that agent’s registration has been  
10 suspended or that agent has been deregistered.

11 1663. (a) The agent registration shall include all of the  
12 following information:

13 (1) The full name, business address, business telephone number,  
14 and business email address, if applicable, of the agent.

15 (2) If the agent is an individual, the name of the agent’s  
16 employer.

17 (3) If the agent is a firm or other entity, a list of the partners,  
18 owners, officers, employees, or contractors of the agent firm or  
19 entity that may provide services as a registered agent.

20 (4) A recent photograph of the agent, if applicable.

21 (5) A signed statement that the agent is qualified for registration  
22 under this article, and has read, understands, and agrees to comply  
23 with this article.

24 (6) Any other information required by the registering  
25 jurisdiction.

26 (b) If any material change occurs in the agent’s registration  
27 information, the agent shall file an amendment to the agent  
28 registration with the registering jurisdiction within 30 days of the  
29 change of information.

30 (c) Agent registrations shall be renewed by the agent every two  
31 years. An agent shall have 30 days from the two-year expiration  
32 date to renew the registration, after which the authority to represent  
33 a taxpayer before the registering jurisdiction is automatically  
34 suspended.

35 (d) The registering jurisdiction may prescribe the procedures,  
36 forms, and means of filing for registration.

37 (e) The registering jurisdiction shall set, charge, and collect a  
38 fee in an amount necessary to recover the costs of registration for  
39 each agent, including the amendment and renewal of registrations.

1 (f) The agent registration required pursuant to this section is a  
2 public record subject to inspection pursuant to the California Public  
3 Records Act (Chapter 3.5 (commencing with Section 6250) of  
4 Division 7 of Title 1).

5 1664. (a) Every agent shall have an affirmative duty to do all  
6 of the following:

7 (1) Exercise due diligence in determining the correctness of oral  
8 or written representations made by the agent and the taxpayer, and  
9 otherwise be thoroughly familiar with the facts pertaining to the  
10 matter before the registering jurisdiction.

11 (2) Promptly submit records or information upon request of the  
12 registering jurisdiction in any matter before the registering  
13 jurisdiction unless the agent believes in good faith and on  
14 reasonable grounds that the records or information are privileged  
15 or otherwise confidential.

16 (3) Not interfere, or attempt to interfere, with any proper and  
17 lawful effort by the registering jurisdiction, its public officials, or  
18 public employees, to obtain any record or information unless the  
19 agent believes in good faith and on reasonable grounds that the  
20 record or information is privileged.

21 (4) Promptly advise a taxpayer, if the agent knows the taxpayer  
22 has not complied with applicable statutes, regulations, and rules  
23 or has made an error in or omission from any document submitted  
24 or executed under this chapter, of the fact of such noncompliance,  
25 error, or omission, and further advise the taxpayer of the  
26 consequences under the applicable statutes, regulations, and rules.

27 (5) Promptly return any and all records of the taxpayer that are  
28 necessary for the taxpayer to comply with his or her legal  
29 obligations, although the agent may retain copies of the records  
30 returned to a taxpayer.

31 (6) ~~(A) Include in any written or broadcast advertisement,~~  
32 ~~promotion, offer, or solicitation of an assessment reduction filing~~  
33 ~~service services a disclosure that the agent is registered in the~~  
34 ~~registering jurisdiction where the service is being offered, including~~  
35 ~~the agent's registration number for that registering jurisdiction.~~

36 ~~(B) For purposes of this paragraph, "assessment reduction filing~~  
37 ~~service" has the same meaning as defined in Section 17537.9 of~~  
38 ~~the Business and Professions Code.~~

39 (b) The existence of a dispute over fees does not relieve the  
40 agent of his or her responsibility under this section.

1 1665. An agent shall not engage in any of the following  
2 activities:

3 (a) Directly or indirectly attempt to influence, or offer or agree  
4 to attempt to influence, the official action of any public official or  
5 public employee of the registering jurisdiction by the use of threats,  
6 false accusations, duress, or coercion, by the offer of any special  
7 inducement or promise of an advantage or by the bestowing of  
8 any gift, campaign contribution, favor, or thing of value.

9 (b) Do anything with the purpose of placing any public official,  
10 public employee, or candidate for public office under personal  
11 obligation to the agent or another.

12 (c) Use false or misleading representations with the intent to  
13 deceive a client or prospective client in order to procure  
14 employment, or intimate that the agent is able *to* improperly to  
15 obtain special consideration or action from the registering  
16 jurisdiction or any public official, public employee, or candidate  
17 for public office.

18 (d) Act or attempt to act in any way as an agent of a taxpayer,  
19 or falsely claim to be the agent of a taxpayer, without the valid  
20 authorization of that taxpayer to establish an agency relationship.

21 (e) Deceive or attempt to deceive any public official, *public*  
22 *employee*, or candidate for public office with regard to any material  
23 fact pertinent to any pending or proposed tax related or  
24 administrative action pending before the registering jurisdiction.

25 (f) Knowingly give false or misleading information, or  
26 participate in any way in the giving of false or misleading  
27 information to the registering jurisdiction or any public official or  
28 public employee thereof, in connection with any matter pending  
29 or likely to be pending before them. Facts or other matters  
30 contained in testimony, tax returns, financial statements, *property*  
31 *statements*, *exemption claims*, *exclusion claims*, *change in*  
32 *ownership statements*, *preliminary change in ownership reports*,  
33 assessment appeals, affidavits, declarations, valuations, and any  
34 other document or statement, written or oral, are included in the  
35 term “information.”

36 (g) Use or participate in any way in the use of any form of public  
37 communication or private solicitation containing a false, fraudulent,  
38 or coercive statement or claim, or a misleading or deceptive  
39 statement or claim.

- 1 (h) Willfully assist, counsel, or encourage a client or prospective  
 2 client to violate any federal, state, or local tax law, or knowingly  
 3 counsel or suggest to a client or prospective client an illegal plan  
 4 to evade federal, state, or local taxes or payment thereof.
- 5 (i) Willfully, recklessly, or through gross incompetence submit  
 6 or execute a document, make an oral representation, or advise a  
 7 taxpayer to submit or execute a document or make an oral  
 8 representation, that the agent knows or reasonably should know  
 9 contains a position that is frivolous, lacks a reasonable basis ~~in~~  
 10 fact, or represents a willful attempt to understate the *property tax*  
 11 liability for tax or a reckless or intentional disregard of applicable  
 12 statutes, rules, or regulations by the agent.
- 13 (j) Willfully fail to prepare, execute, or submit required  
 14 documents unless the failure is due to reasonable cause and not  
 15 due to willful neglect.
- 16 (k) Charge an unconscionable fee in connection with any matter  
 17 before the registering jurisdiction.
- 18 (l) Violate Section 17537.9 of the Business and Professions  
 19 Code.
- 20 (m) Knowingly aid and abet another person to practice as an  
 21 agent before the registering jurisdiction during a period of  
 22 suspension, deregistration, or ineligibility of such other person.
- 23 (n) Willfully represent a taxpayer before a public official or  
 24 public employee of the registering jurisdiction unless the  
 25 ~~practitioner~~ *agent* is authorized to do so pursuant to this article.
- 26 (o) Engage in contemptuous conduct in connection with practice  
 27 before the registering jurisdiction, including the use of abusive  
 28 language, making false accusations or statements, knowing them  
 29 to be false, or circulating or publishing malicious or libelous matter.  
 30 1666. The registering jurisdiction, after notice and an  
 31 opportunity for a proceeding sufficient to ensure due process, may  
 32 do both of the following:
- 33 (a) (1) Reprimand, suspend, or deregister any agent from  
 34 representation before the jurisdiction if the agent fails to materially  
 35 comply with this article.
- 36 (2) A suspended or deregistered agent may petition for  
 37 reinstatement before the registering jurisdiction after the expiration  
 38 of five years following the suspension or deregistration.  
 39 Reinstatement may not be granted unless the registering jurisdiction  
 40 is satisfied that the ~~petitioner~~ *agent* is not likely to thereafter

1 conduct himself or herself contrary to this article, and that granting  
2 the reinstatement would not otherwise be contrary to the public  
3 interest.

4 (b) (1) Impose a monetary penalty on any agent who violates  
5 Section 1662 or 1665. If the agent is found to have acted on behalf  
6 of an employer, firm, or entity, the registering jurisdiction may  
7 impose a monetary penalty on the employer, firm, or entity if the  
8 employer, firm, or entity reasonably should have known of the  
9 conduct. The registering jurisdiction may accept an agent's offer  
10 of consent to be sanctioned in lieu of instituting or continuing a  
11 proceeding.

12 (2) The amount of the penalty shall not exceed the gross income  
13 derived or to be derived from the conduct giving rise to the penalty.  
14 Any monetary penalty imposed on an agent under this section may  
15 be in addition to or in lieu of any reprimand, suspension, or  
16 deregistration and may be in addition to a penalty imposed on an  
17 employer, firm, or other entity under this section.

18 (3) The penalties imposed by this subdivision shall take into  
19 account all relevant facts and circumstances.

20 1667. A registering jurisdiction may jointly administer the  
21 registration of ~~tax~~ agents pursuant to this article with another  
22 registering jurisdiction upon approval of the county board of  
23 supervisors of each registering jurisdiction.

24 1668. The registering jurisdiction may adopt further ordinances,  
25 standards, criteria, procedures, determinations, rules, notices,  
26 guidelines, forms, and instructions necessary to carry out the  
27 purposes of this article, which is to regulate the activity of agents  
28 representing taxpayers in *assessment and* equalization matters  
29 before that jurisdiction.

30 1669. This article shall become operative on January 1, 2014.

31 ~~SEC. 3.~~

32 *SEC. 4.* No reimbursement is required by this act pursuant to  
33 Section 6 of Article XIII B of the California Constitution because  
34 a local agency or school district has the authority to levy service  
35 charges, fees, or assessments sufficient to pay for the program or  
36 level of service mandated by this act, within the meaning of Section  
37 17556 of the Government Code.

O