

ASSEMBLY BILL

No. 2246

Introduced by Assembly Member John A. Pérez

February 24, 2012

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2246, as introduced, John A. Pérez. Sales and use taxes: exemption: income taxes: credit: healthy retail food establishments.

Existing sales and use tax laws authorize various exemptions from the taxes imposed pursuant to those laws, and the Personal Income Tax Law and the Corporation Tax Law allows various credits against the taxes imposed by those laws.

This bill would state the intent of the Legislature to enact legislation that provides tax incentives, as described above, to retail food establishments that expand, improve, or open in areas that have limited access to retail food establishments that offer healthy food options in order to provide those areas with access to affordable, quality, and healthy food.

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. It is the intent of the Legislature to enact
- 2 legislation that would provide tax incentives in the form of sales
- 3 and use tax exemptions and income tax credits for retail food
- 4 establishments that expand, improve, or open in areas that have
- 5 limited access to retail food establishments that offer healthy food

- 1 options in order to provide those areas with access to affordable,
- 2 quality, and healthy food.

O