

AMENDED IN SENATE JANUARY 6, 2014

AMENDED IN SENATE APRIL 23, 2013

AMENDED IN SENATE APRIL 11, 2013

SENATE BILL

No. 808

Introduced by Senator De León

February 22, 2013

An act to amend ~~Section 6357.5 of, and to add Section 6357.6 to, the Revenue and Taxation Code Sections 11106, 16520, 23910, and 28230 of, and to add Chapter 3 (commencing with Section 29180) to Division 7 of Title 4 of Part 6 of, the Penal Code, relating to taxation, to take effect immediately, tax levy firearms.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 808, as amended, De León. ~~Sales and use taxes: air common carrier: employing Medi-Cal recipients. Firearms: identifying information.~~

Existing law authorizes the Department of Justice to assign a distinguishing number or mark of identification to any firearm whenever the firearm lacks a manufacturer's number or other mark of identification, or whenever the manufacturer's number or other mark of identification or distinguishing number or mark assigned by the department has been destroyed or obliterated.

This bill would require a person who makes or assembles a firearm to first apply to the department for a unique serial number or other identifying mark, as provided. The bill would make a violation of these provisions a misdemeanor. By creating a new crime, this bill would impose a state-mandated local program.

The bill would require the department to issue a serial number or other identifying mark to an applicant meeting specified criteria and would allow the department to charge a fee to recover its costs.

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.

~~Existing sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. The Sales and Use Tax Law provides various exemptions from those taxes, including an exemption for the gross receipts from the sale of, and the storage, use, or other consumption of, fuel and petroleum products sold to an air common carrier for immediate consumption or shipment use in the conduct of its business as an air common carrier on an international flight.~~

~~This bill would exclude from the exemption the sale of fuel and petroleum products to an air common carrier during a calendar year following a year in which the air common carrier fails to send specified information to the State Board of Equalization, or a year in which the State Board of Equalization provides notification that the air common carrier employs people enrolled in Medi-Cal or a contractor or subcontractor of the air common carrier employs people enrolled in Medi-Cal, as specified. This bill would subject the carrier to liability for payment of sales tax as if it were a retailer making a retail sale of the tangible personal property at the time of the purchase, as prescribed. This bill would require the State Board of Equalization to provide specified notifications related to air common carriers and the status of the exemption, as prescribed.~~

~~This bill would include a change in state statute that would result in a taxpayer paying a higher tax within the meaning of Section 3 of Article XIII A of the California Constitution, and thus would require for passage the approval of $\frac{2}{3}$ of the membership of each house of the Legislature.~~

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

Vote: $\frac{2}{3}$ -majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: ~~no~~-yes.

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

1 **SECTION 1.** *Section 11106 of the Penal Code, as amended by*
2 *Section 1.3 of Chapter 739 of the Statutes of 2013, is amended to*
3 *read:*

4 11106. (a) In order to assist in the investigation of crime, the
5 prosecution of civil actions by city attorneys pursuant to paragraph
6 (3) of subdivision (b), the arrest and prosecution of criminals, and
7 the recovery of lost, stolen, or found property, the Attorney General
8 shall keep and properly file a complete record of all copies of
9 fingerprints, copies of licenses to carry firearms issued pursuant
10 to Section 26150, 26155, 26170, or 26215, information reported
11 to the Department of Justice pursuant to Section 26225, 29180, or
12 29830, dealers' records of sales of firearms, reports provided
13 pursuant to Article 1 (commencing with Section 27500) of Chapter
14 4 of Division 6 of Title 4 of Part 6, or pursuant to any provision
15 listed in subdivision (a) of Section 16585, forms provided pursuant
16 to Section 12084, as that section read prior to being repealed,
17 reports provided pursuant to Article 1 (commencing with Section
18 26700) and Article 2 (commencing with Section 26800) of Chapter
19 2 of Division 6 of Title 4 of Part 6, that are not dealers' records of
20 sales of firearms, information provided pursuant to Section 28255,
21 and reports of stolen, lost, found, pledged, or pawned property in
22 any city or county of this state, and shall, upon proper application
23 therefor, furnish this information to the officers referred to in
24 Section 11105.

25 (b) (1) The Attorney General shall permanently keep and
26 properly file and maintain all information reported to the
27 Department of Justice pursuant to the following provisions as to
28 firearms and maintain a registry thereof:

29 (A) Article 1 (commencing with Section 26700) and Article 2
30 (commencing with Section 26800) of Chapter 2 of Division 6 of
31 Title 4 of Part 6.

32 (B) Article 1 (commencing with Section 27500) of Chapter 4
33 of Division 6 of Title 4 of Part 6.

34 (C) Chapter 5 (commencing with Section 28050) of Division 6
35 of Title 4 of Part 6.

36 (D) Any provision listed in subdivision (a) of Section 16585.

37 (E) Former Section 12084.

38 (F) Section 28255.

1 (G) Section 29180.

2 ~~(G)~~

3 (H) Any other law.

4 (2) The registry shall consist of all of the following:

5 (A) The name, address, identification of, place of birth (state
6 or country), complete telephone number, occupation, sex,
7 description, and all legal names and aliases ever used by the owner
8 or person being loaned the particular firearm as listed on the
9 information provided to the department on the Dealers' Record of
10 Sale, the Law Enforcement Firearms Transfer (LEFT), as defined
11 in former Section 12084, or reports made to the department
12 pursuant to any provision listed in subdivision (a) of Section 16585,
13 Section 28255, Section 29180, or any other law.

14 (B) The name and address of, and other information about, any
15 person (whether a dealer or a private party) from whom the owner
16 acquired or the person being loaned the particular firearm and
17 when the firearm was acquired or loaned as listed on the
18 information provided to the department on the Dealers' Record of
19 Sale, the LEFT, or reports made to the department pursuant to any
20 provision listed in subdivision (a) of Section 16585 or any other
21 law.

22 (C) Any waiting period exemption applicable to the transaction
23 which resulted in the owner of or the person being loaned the
24 particular firearm acquiring or being loaned that firearm.

25 (D) The manufacturer's name if stamped on the firearm, model
26 name or number if stamped on the firearm, and, if applicable, the
27 serial number, other number (if more than one serial number is
28 stamped on the firearm), caliber, type of firearm, if the firearm is
29 new or used, barrel length, and color of the firearm, or, if the
30 firearm is not a handgun and does not have a serial number or any
31 identification number or mark assigned to it, that shall be noted.

32 (3) Information in the registry referred to in this subdivision
33 shall, upon proper application therefor, be furnished to the officers
34 referred to in Section 11105, to a city attorney prosecuting a civil
35 action, solely for use in prosecuting that civil action and not for
36 any other purpose, or to the person listed in the registry as the
37 owner or person who is listed as being loaned the particular firearm.

38 (4) If any person is listed in the registry as the owner of a firearm
39 through a Dealers' Record of Sale prior to 1979, and the person
40 listed in the registry requests by letter that the Attorney General

1 store and keep the record electronically, as well as in the record's
2 existing photographic, photostatic, or nonerasable optically stored
3 form, the Attorney General shall do so within three working days
4 of receipt of the request. The Attorney General shall, in writing,
5 and as soon as practicable, notify the person requesting electronic
6 storage of the record that the request has been honored as required
7 by this paragraph.

8 (c) (1) Any officer referred to in paragraphs (1) to (6), inclusive,
9 of subdivision (b) of Section 11105 may disseminate the name of
10 the subject of the record, the number of the firearms listed in the
11 record, and the description of any firearm, including the make,
12 model, and caliber, from the record relating to any firearm's sale,
13 transfer, registration, or license record, or any information reported
14 to the Department of Justice pursuant to Section 26225, Article 1
15 (commencing with Section 26700) and Article 2 (commencing
16 with Section 26800) of Chapter 2 of Division 6 of Title 4 of Part
17 6, Article 1 (commencing with Section 27500) of Chapter 4 of
18 Division 6 of Title 4 of Part 6, Chapter 5 (commencing with
19 Section 28050) of Division 6 of Title 4 of Part 6, Article 2
20 (commencing with Section 28150) of Chapter 6 of Division 6 of
21 Title 4 of Part 6, Article 5 (commencing with Section 30900) of
22 Chapter 2 of Division 10 of Title 4 of Part 6, Chapter 2
23 (commencing with Section 33850) of Division 11 of Title 4 of Part
24 6, or any provision listed in subdivision (a) of Section 16585, if
25 the following conditions are met:

26 (A) The subject of the record has been arraigned for a crime in
27 which the victim is a person described in subdivisions (a) to (f),
28 inclusive, of Section 6211 of the Family Code and is being
29 prosecuted or is serving a sentence for the crime, or the subject of
30 the record is the subject of an emergency protective order, a
31 temporary restraining order, or an order after hearing, which is in
32 effect and has been issued by a family court under the Domestic
33 Violence Protection Act set forth in Division 10 (commencing
34 with Section 6200) of the Family Code.

35 (B) The information is disseminated only to the victim of the
36 crime or to the person who has obtained the emergency protective
37 order, the temporary restraining order, or the order after hearing
38 issued by the family court.

39 (C) Whenever a law enforcement officer disseminates the
40 information authorized by this subdivision, that officer or another

1 officer assigned to the case shall immediately provide the victim
2 of the crime with a “Victims of Domestic Violence” card, as
3 specified in subparagraph (H) of paragraph (9) of subdivision (c)
4 of Section 13701.

5 (2) The victim or person to whom information is disseminated
6 pursuant to this subdivision may disclose it as he or she deems
7 necessary to protect himself or herself or another person from
8 bodily harm by the person who is the subject of the record.

9 *SEC. 2. Section 16520 of the Penal Code, as amended by*
10 *Section 2 of Chapter 737 of the Statutes of 2013, is amended to*
11 *read:*

12 16520. (a) As used in this part, “firearm” means a device,
13 designed to be used as a weapon, from which is expelled through
14 a barrel, a projectile by the force of an explosion or other form of
15 combustion.

16 (b) As used in the following provisions, “firearm” includes the
17 frame or receiver of the weapon:

- 18 (1) Section 16550.
- 19 (2) Section 16730.
- 20 (3) Section 16960.
- 21 (4) Section 16990.
- 22 (5) Section 17070.
- 23 (6) Section 17310.
- 24 (7) Sections 26500 to 26588, inclusive.
- 25 (8) Sections 26600 to 27140, inclusive.
- 26 (9) Sections 27400 to 28000, inclusive.
- 27 (10) Section 28100.
- 28 (11) Sections 28400 to 28415, inclusive.
- 29 (12) Sections 29010 to 29150, inclusive.
- 30 (13) *Section 29180.*
- 31 ~~(13)~~
- 32 (14) Sections 29610 to 29750, inclusive.
- 33 ~~(14)~~
- 34 (15) Sections 29800 to 29905, inclusive.
- 35 ~~(15)~~
- 36 (16) Sections 30150 to 30165, inclusive.
- 37 ~~(16)~~
- 38 (17) Section 31615.
- 39 ~~(17)~~
- 40 (18) Sections 31705 to 31830, inclusive.

1 ~~(18)~~

2 (19) Sections 34355 to 34370, inclusive.

3 ~~(19)~~

4 (20) Sections 8100, 8101, and 8103 of the Welfare and
5 Institutions Code.

6 (c) As used in the following provisions, “firearm” also includes
7 a rocket, rocket propelled projectile launcher, or similar device
8 containing an explosive or incendiary material, whether or not the
9 device is designed for emergency or distress signaling purposes:

10 (1) Section 16750.

11 (2) Subdivision (b) of Section 16840.

12 (3) Section 25400.

13 (4) Sections 25850 to 26025, inclusive.

14 (5) Subdivisions (a), (b), and (c) of Section 26030.

15 (6) Sections 26035 to 26055, inclusive.

16 (d) As used in the following provisions, “firearm” does not
17 include an unloaded antique firearm:

18 (1) Subdivisions (a) and (c) of Section 16730.

19 (2) Section 16550.

20 (3) Section 16960.

21 (4) Section 17310.

22 (5) Chapter 6 (commencing with Section 26350) of Division 5
23 of Title 4.

24 (6) Chapter 7 (commencing with Section 26400) of Division 5
25 of Title 4.

26 (7) Sections 26500 to 26588, inclusive.

27 (8) Sections 26700 to 26915, inclusive.

28 (9) Section 27510.

29 (10) Section 27530.

30 (11) Section 27540.

31 (12) Section 27545.

32 (13) Sections 27555 to 27570, inclusive.

33 (14) Sections 29010 to 29150, inclusive.

34 (15) Section 25135.

35 (e) As used in Sections 34005 and 34010, “firearm” does not
36 include a destructive device.

37 (f) As used in Sections 17280 and 24680, “firearm” has the
38 same meaning as in Section 922 of Title 18 of the United States
39 Code.

1 (g) As used in Sections 29010 to 29150, inclusive, “firearm”
2 includes the unfinished frame or receiver of a weapon that can be
3 readily converted to the functional condition of a finished frame
4 or receiver.

5 *SEC. 3. Section 23910 of the Penal Code is amended to read:*

6 23910. (a) The Department of Justice upon request may assign
7 a distinguishing number or mark of identification to any firearm
8 whenever the firearm lacks a manufacturer’s number or other mark
9 of identification, or whenever the manufacturer’s number or other
10 mark of identification or a distinguishing number or mark assigned
11 by the department has been destroyed or obliterated.

12 (b) *The Department of Justice, upon request, shall assign a*
13 *distinguishing number or mark of identification to any firearm in*
14 *accordance with Section 29181.*

15 *SEC. 4. Section 28230 of the Penal Code is amended to read:*

16 28230. (a) The Department of Justice may charge a fee
17 sufficient to reimburse it for each of the following but not to exceed
18 fourteen dollars (\$14), except that the fee may be increased at a
19 rate not to exceed any increase in the California Consumer Price
20 Index as compiled and reported by the Department of Industrial
21 Relations:

22 (1) For the actual costs associated with the preparation, sale,
23 processing, and filing of forms or reports required or utilized
24 pursuant to any provision listed in subdivision (a) of Section 16585.

25 (2) For the actual processing costs associated with the
26 submission of a Dealers’ Record of Sale to the department.

27 (3) For the actual costs associated with the preparation, sale,
28 processing, and filing of reports utilized pursuant to Section 26905,
29 27565, 27966, or 28000, or paragraph (1) of subdivision (a) of
30 Section 27560.

31 (4) For the actual costs associated with the electronic or
32 telephonic transfer of information pursuant to Section 28215.

33 (5) *For the actual costs associated with assigning a*
34 *distinguishing number or mark to firearms pursuant to Sections*
35 *29180 and 29181.*

36 (b) If the department charges a fee pursuant to paragraph (2) of
37 subdivision (a), it shall be charged in the same amount to all
38 categories of transaction that are within that paragraph.

39 (c) Any costs incurred by the Department of Justice to
40 implement this section shall be reimbursed from fees collected

1 and charged pursuant to this section. No fees shall be charged to
2 the dealer pursuant to Section 28225 for implementing this section.
3 *SEC. 5. Chapter 3 (commencing with Section 29180) is added*
4 *to Division 7 of Title 4 of Part 6 of the Penal Code, to read:*

5
6 *CHAPTER 3. ASSEMBLY OF FIREARMS*
7

8 *29180. (a) (1) Prior to making or assembling a firearm, a*
9 *person making or assembling the firearm shall apply to the*
10 *Department of Justice for a unique serial number or other mark*
11 *of identification pursuant to Section 29181.*

12 *(2) Within one day of making or assembling a firearm in*
13 *accordance with paragraph (1), the unique serial number or other*
14 *mark of identification provided by the department shall be*
15 *engraved or permanently affixed to the firearm in accordance with*
16 *regulations prescribed by the department pursuant to Section*
17 *29181 and in a manner that meets or exceeds the requirements*
18 *imposed on licensed importers and licensed manufacturers of*
19 *firearms pursuant to subsection (i) of Section 923 of Title 18 of*
20 *the United States Code and regulations issued pursuant thereto.*

21 *(3) After the serial number provided by the department is*
22 *engraved or otherwise permanently affixed to the firearm, the*
23 *person shall notify the department of that fact in a manner and*
24 *within a time period specified by the department, and with sufficient*
25 *information to identify the owner of the firearm and the unique*
26 *serial number or mark of identification provided by the department.*

27 *(b) Subdivision (a) does not apply to an importer or*
28 *manufacturer of firearms who is licensed to engage in that business*
29 *pursuant to Chapter 44 (commencing with Section 921) of Title*
30 *18 of the United States Code and the regulations issued pursuant*
31 *thereto.*

32 *(c) (1) If the firearm is a handgun, a violation of subdivision*
33 *(a) is punishable by imprisonment in a county jail not to exceed*
34 *one year, or by a fine not to exceed one thousand dollars (\$1,000),*
35 *or by both that fine and imprisonment. For all other firearms, a*
36 *violation if subdivision (a) is punishable by imprisonment in a*
37 *county jail not to exceed six months, or by a fine not to exceed one*
38 *thousand dollars (\$1,000), or by both that fine and imprisonment.*

39 *(2) This section does not preclude prosecution under any other*
40 *law providing for a greater penalty.*

1 (3) *The provisions of this section are cumulative and do not*
2 *restrict the application of any other law. However, an act or*
3 *omission punishable in different ways by different laws shall not*
4 *be punished under more than one provision of law.*

5 (4) *Each firearm shall constitute a distinct and separate offense*
6 *pursuant to subdivision (a).*

7 29181. (a) *The Department of Justice shall accept applications*
8 *from, and shall grant applications in the form of serial numbers*
9 *pursuant to Section 23910 to, persons who wish to make or*
10 *assemble firearms pursuant to subdivision (a) of Section 29180.*

11 (b) *An application made pursuant to subdivision (a) shall only*
12 *be granted by the department if the applicant presents proof that*
13 *the applicant is not prohibited by state or federal law from*
14 *possessing or owning a firearm or ammunition, that he or she is*
15 *18 years of age or older, and that the making of the firearm at the*
16 *place where the firearm is made does not violate any local*
17 *regulatory requirements.*

18 (c) *The department shall inform applicants who are denied an*
19 *application of the reasons for the denial in writing.*

20 (d) *All applications shall be granted or denied within 15*
21 *calendar days of the receipt of the application by the department.*

22 (e) *The department may, as a condition of granting the*
23 *application, require the applicant to allow an employee of the*
24 *department designated by the Attorney General, upon presentation*
25 *of the proper identification, to inspect the place where the firearm*
26 *is to be made or assembled during normal business hours to ensure*
27 *compliance with this chapter.*

28 (f) (1) *The department shall recover the full costs of*
29 *administering the program by collecting fees from persons making*
30 *applications pursuant to this section.*

31 (2) *The department shall include a discreet fee as part of the*
32 *application process to cover the cost of placing information*
33 *provided pursuant to paragraph (3) of subdivision (a) of Section*
34 *29180 in the centralized registry specified in Section 11106. The*
35 *fee for reporting information shall not exceed the costs associated*
36 *with the submission of information to the department pursuant to*
37 *Section 28000.*

38 (g) *The department shall adopt regulations to administer this*
39 *chapter.*

1 29812. *The Department of Justice shall maintain and make*
2 *available upon request information concerning all of the following:*

3 (a) *The number of applications made and granted pursuant to*
4 *Section 29181.*

5 (b) *The amount of fees collected pursuant to Section 29181.*

6 (c) *The number of violations of Section 29180.*

7 SEC. 6. *No reimbursement is required by this act pursuant to*
8 *Section 6 of Article XIII B of the California Constitution because*
9 *the only costs that may be incurred by a local agency or school*
10 *district will be incurred because this act creates a new crime or*
11 *infraction, eliminates a crime or infraction, or changes the penalty*
12 *for a crime or infraction, within the meaning of Section 17556 of*
13 *the Government Code, or changes the definition of a crime within*
14 *the meaning of Section 6 of Article XIII B of the California*
15 *Constitution.*

16 SECTION 1. ~~Section 6357.5 of the Revenue and Taxation~~
17 ~~Code is amended to read:~~

18 ~~6357.5. (a) There are exempted from the taxes imposed by~~
19 ~~this part the gross receipts from the sale of, and the storage, use,~~
20 ~~or other consumption of, fuel and petroleum products sold to an~~
21 ~~air common carrier for immediate consumption or shipment in the~~
22 ~~conduct of its business as an air common carrier, on an international~~
23 ~~flight.~~

24 ~~(b) To qualify for the exemption, the air common carrier shall~~
25 ~~furnish to the seller an exemption certificate in writing stating the~~
26 ~~quantity of fuel and petroleum products claimed as exempt. That~~
27 ~~certificate shall bear the purchaser's valid seller's permit number~~
28 ~~or valid fuel exemption registration number and shall be~~
29 ~~substantially in the form prescribed by the board. Acceptance in~~
30 ~~good faith of that certificate shall relieve the seller from liability~~
31 ~~for the sales tax.~~

32 ~~(c) "Immediate consumption or shipment," as used in this~~
33 ~~section, means that the delivery of the fuel and petroleum products~~
34 ~~by the seller is directly into an aircraft for consumption or~~
35 ~~transportation on an international flight and not for storage by the~~
36 ~~purchaser or any third party.~~

37 ~~(d) "International flight," as used in this section, is a flight whose~~
38 ~~final destination is a point outside of the United States.~~

39 ~~(e) Any air common carrier claiming exemption under this~~
40 ~~section who is not required to hold a valid seller's permit, shall be~~

1 required to register with the board and obtain a fuel exemption
2 registration number, and shall be required to file returns as the
3 board may prescribe, either if the board notifies the carrier that
4 returns must be filed or if the carrier is liable for taxes based upon
5 consumption or transportation of fuel or petroleum products
6 erroneously claimed as exempt under this section. A common
7 carrier required to hold a fuel exemption registration number shall
8 be subject to all applicable provisions of this part, Part 1.5
9 (commencing with Section 7200), and Part 1.6 (commencing with
10 Section 7251).

11 (f) An air common carrier claiming an exemption under this
12 section upon request, shall make available to the board records,
13 including, but not limited to, a copy of a log abstract, an air waybill,
14 or a cargo manifest, documenting its consumption or transportation
15 of the fuel or petroleum products on an international flight and the
16 amount claimed as exempt. If the carrier fails to provide these
17 records upon request, the board may revoke the carrier's fuel
18 exemption registration number.

19 (g) The board may require any air common carrier claiming an
20 exemption under this section and required to obtain a fuel
21 exemption registration number, to place with it such security as
22 the board may determine pursuant to Section 6701.

23 (h) Pursuant to this section, any use of the fuel and petroleum
24 products by the purchasing carrier, other than that incident to the
25 delivery of the fuel and petroleum products to the carrier and the
26 consumption or transportation of the fuel and petroleum products
27 by the carrier on an international flight for use in the conduct of
28 its business as a common carrier, or a failure of the carrier to
29 document its consumption or transportation of the fuel and
30 petroleum products on an international flight, shall subject the
31 carrier to liability for payment of sales tax as if it were a retailer
32 making a retail sale of the property at the time of that use or failure,
33 and the sales price of the property to it shall be deemed to be the
34 gross receipts from the retail sale.

35 (i) In the event that the federal exemption provided in Section
36 1309 of Title 19 of the United States Code, relating to supplies for
37 certain vessels and aircraft, is repealed, this section is repealed as
38 of that date.

39 (j) Notwithstanding subdivision (a), the exemption provided by
40 this section shall not apply if the fuel and petroleum products are

1 sold to an air common carrier during a calendar year following a
2 year in which the air common carrier fails to send the information
3 required under subdivision (a) of Section 6357.6 to the board. Any
4 exemption claimed for that purchase shall subject the carrier to
5 liability for payment of sales tax as if it were a retailer making a
6 retail sale of the tangible personal property at the time of the
7 purchase, and the cost of the property to it shall be deemed to be
8 the gross receipts from the retail sale.

9 SEC. 2. Section 6357.6 is added to the Revenue and Taxation
10 Code, to read:

11 6357.6. (a) On or before June 30, 2014, and on or before every
12 June 30 thereafter, an air common carrier that furnishes or intends
13 to furnish an exemption certificate under Section 6357.5 for fuel
14 purchased during the next calendar year shall send documentation
15 to the board that demonstrates that contractors and subcontractors
16 performing labor or services on behalf of the air common carrier
17 are providing employer-provided health care coverage for
18 employees and their dependents.

19 (b) If the board fails to receive the documentation required in
20 subdivision (a), the board shall, on or before December 1, 2014,
21 and on or before every December 1 thereafter, provide notification
22 to an air common carrier to inform the carrier that the exemption
23 under Section 6357.5 shall not apply to a purchase of fuel and
24 petroleum products during the following calendar year, and any
25 subsequent calendar year, unless the documentation is subsequently
26 submitted.

27 (c) The documentation required by this section shall be
28 submitted in a format and manner prescribed by the board.

29 SEC. 3. This act provides for a tax levy within the meaning of
30 Article IV of the Constitution and shall go into immediate effect.