

AMENDED IN ASSEMBLY MARCH 19, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 580

Introduced by Assembly Member Nazarian

February 20, 2013

An act to ~~amend Section 5096 of the Revenue and Taxation Code~~ *add Section 8753.6 to the Government Code*, relating to ~~taxation state government~~, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

AB 580, as amended, Nazarian. ~~Property taxation: refunds. Arts Council: grants.~~

Existing law establishes the Arts Council composed of 11 members, with the Speaker of the Assembly and the Senate Committee on Rules each appointing one member and the Governor appointing 9 members who are subject to confirmation by the Senate. The Arts Council is authorized to award grants, as specified.

This bill would continuously appropriate \$75,000,000 annually from the General Fund to the Arts Council to be used for grants as currently authorized by law, thereby making an appropriation.

This bill would also provide legislative findings and declarations regarding publicly funded art.

~~Existing law requires property taxes to be refunded under specified circumstances.~~

~~This bill would make a technical, nonsubstantive change to that provision.~~

Vote: ~~majority~~^{2/3}. Appropriation: ~~no~~ yes. Fiscal committee: ~~no~~ yes. State-mandated local program: no.

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

- 1 *SECTION 1. The Legislature finds and declares all of the*
2 *following:*
- 3 *(a) Life in this state is enriched by art, innovation, and creativity.*
4 *(b) The source of art is in the natural flow of the human mind,*
5 *but realizing craft and beauty is demanding, and the people of the*
6 *state desire to encourage and nourish these skills wherever they*
7 *occur, to the intrinsic and extrinsic benefit of all.*
- 8 *(c) Every dollar in state support for the arts leverages seven*
9 *dollars (\$7) in earned and contributed revenue, and brings back*
10 *more than three dollars (\$3) in taxes to state and local government*
11 *entities.*
- 12 *(d) California's cultural enterprises provide nearly 500,891*
13 *jobs for its residents, accounting for 7.6 percent of total*
14 *employment.*
- 15 *(e) Nonprofit arts organizations contribute nine billion four*
16 *hundred thousand dollars (\$9,000,400,000) to the state's economy.*
- 17 *(f) Nonprofit arts organizations are a partner to the creative*
18 *industries and play a key role in the 21st Century workforce and*
19 *the global economy, including in the fields of architecture,*
20 *advertising, consulting, education, performing arts, museums, and*
21 *other cultural industries; design, including electronic design,*
22 *software development, film, games, including computer games,*
23 *historic preservation, music, new media, publishing, radio,*
24 *television, and tourism.*
- 25 *(g) An investment in the arts and the creative economy industries*
26 *can revitalize a neighborhood or area by accomplishing all of the*
27 *following:*
- 28 *(1) Stimulating the economy.*
29 *(2) Engaging residents.*
30 *(3) Drawing tourists.*
31 *(4) Providing a sense of community.*
32 *(5) Serving as a gathering place.*
33 *(6) Encouraging creativity.*
34 *(7) Strengthening community partnerships.*
35 *(8) Promoting the arts and supporting artists.*
36 *(9) Developing a positive image for the area.*
37 *(10) Enhancing property values.*
38 *(11) Capitalizing on local cultural, economic, and social assets.*

1 (12) *Creating jobs.*

2 SEC. 2. *Section 8753.6 is added to the Government Code, to*
3 *read:*

4 8753.6. *Notwithstanding Section 13340 of the Government*
5 *Code, the General Fund is hereby continuously appropriated to*
6 *the Arts Council in the amount of seventy-five million dollars*
7 *(\$75,000,000) in each fiscal year. These funds shall be used only*
8 *to issue grants to further the arts, as otherwise authorized to be*
9 *issued under this chapter.*

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11 ~~SECTION 1. Section 5096 of the Revenue and Taxation Code~~
12 ~~is amended to read:~~

13 ~~5096. Taxes paid before or after delinquency shall be refunded~~
14 ~~if they were:~~

15 ~~(a) Paid more than once.~~

16 ~~(b) Erroneously or illegally collected.~~

17 ~~(c) Illegally assessed or levied.~~

18 ~~(d) Paid on an assessment in excess of the ratio of assessed value~~
19 ~~to the full value of the property as provided in Section 401 by~~
20 ~~reason of the assessor's clerical error or excessive or improper~~
21 ~~assessments attributable to erroneous property information supplied~~
22 ~~by the assessee.~~

23 ~~(e) Paid on an assessment of improvements when the~~
24 ~~improvements did not exist on the lien date.~~

25 ~~(f) Paid on an assessment in excess of the value of the property~~
26 ~~as determined pursuant to Section 1614 by the county assessment~~
27 ~~appeals board.~~

28 ~~(g) Paid on an assessment in excess of the value of the property~~
29 ~~as determined by the assessor pursuant to Section 469.~~

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