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GOVERNMENT CODE - GOV

TITLE 6.5. Regional Housing Finance Authorities [62500 - 62592] (Title 6.5 added by Stats. 2024, Ch. 767, Sec. 1.)

PART 2. Authority Financing Activities [62540 - 62592] (Part 2 added by Stats. 2024, Ch. 767, Sec. 1.)

CHAPTER 2. Revenue [62550 - 62586] (Chapter 2 added by Stats. 2024, Ch. 767, Sec. 1.)

ARTICLE 1. Special Taxes [62550 - 62554] (Article 1 added by Stats. 2024, Ch. 767, Sec. 1.)

62550. (a) Subject to Section 4 of Article XIII A of the California Constitution, the authority may impose, by resolution, a parcel tax within the jurisdiction of the authority pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 62521, and any other applicable procedures provided by law.

(b) For purposes of this section, "parcel tax" means a special tax imposed upon a parcel of real property at a rate that is determined without regard to that property's value and that applies uniformly to all taxpayers or all real property within the jurisdiction of the local government. "Parcel tax" does not include a tax imposed on a particular class of property or taxpayers.

(c) The authority shall provide notice of any parcel tax imposed pursuant to this section in the manner specified in Section 54930.

(d) The parcel tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62551. (a) Subject to Section 4 of Article XIII A of the California Constitution, an authority may impose, by resolution, a special tax, measured by gross receipts, for the privilege of engaging in any kind of lawful business transacted in the jurisdiction of the authority pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 62521, and any other applicable procedures provided by law.

(b) The resolution imposing a special tax pursuant to this section may provide for the following:

(1) Variable rates based on the business sector of each person subject to the tax.

(2) Exemptions for small businesses.

(3) Collection of the tax by suit or otherwise.

(c) If an authority levies a special tax pursuant to subdivision (a) upon a business operating both within and outside the authority's taxing jurisdiction, the authority shall levy the tax so that the measure of tax fairly reflects that proportion of the taxed activity actually carried on within the taxing jurisdiction.

(d) A special tax levied pursuant to subdivision (a) shall not apply to any nonprofit organization that is exempted from taxes by Chapter 4 (commencing with Section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code or Subchapter F (commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, or the successor of either, or to any minister, clergyperson, Christian Science practitioner, rabbi, or leader of any religious organization that has been granted an exemption from federal income tax by the United States Commissioner of Internal Revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code or a successor to that section.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62551.1. (a) (1) Subject to Section 4 of Article XIII A of the California Constitution, an authority may impose, by resolution, a special tax measured by the number of employees employed by the taxpayer for the privilege of engaging in any kind of lawful business activity transacted in the jurisdiction of the authority pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 62521, and any other applicable procedures provided by law.

(2) The resolution imposing a special tax pursuant to this subdivision may provide for collection of the tax by suit or otherwise.

(b) If an authority levies a special tax pursuant to subdivision (a) upon a business operating both within and outside the authority's taxing jurisdiction, the authority shall levy the tax so that the measure of tax fairly reflects that proportion of the taxed activity actually carried on within the taxing jurisdiction.

(c) A special tax levied pursuant to subdivision (a) shall not apply to any nonprofit organization that is exempted from taxes by Chapter 4 (commencing with Section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code or Subchapter F (commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, or the successor of either, or to any minister, clergyperson, Christian Science practitioner, rabbi, or leader of any religious organization that has been granted an exemption from federal income tax by the United States Commissioner of Internal Revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code or a successor to that section.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62551.2. (a) Subject to Section 4 of Article XIII A of the California Constitution, an authority may impose, by resolution, a special parcel tax on a property owner, and related affiliates, that own a rental housing portfolio that exceeds 500 units.

(b) The special tax may have graduated tax rates with incrementally higher rates applying for larger portfolios.

(c) The special tax shall be assessed annually and include exemptions for nonprofit entities and affordable housing operators.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62552. The special taxes authorized in this article may also be imposed by qualified voter initiative.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62553. (a) An authority shall consult with relevant local governments to identify the most efficient and appropriate method of administering and collecting any tax levied pursuant to Section 62551, 62551.1, or 62551.2.

(b) The entity charged with administering and collecting any tax levied pursuant to Section 62551, 62551.1, or 62551.2 shall create policies and procedures necessary to collect tax revenue, including, but not limited to, policies that achieve both of the following:

(1) Ensure adequate enforcement of the taxes.

(2) Provide subjects of a tax with an opportunity to appeal the amount of tax owed.

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)

62554. All special taxes levied pursuant to this article shall be administered in the following manner:

(a) Taxes collected shall be deposited in a separate fund, which shall be established in the treasury of the entity charged with administering and collecting the special taxes pursuant to Section 62553 and used only as prescribed by this section.

(b) The entity charged with administering and collecting the special taxes shall transfer moneys intended for regional projects pursuant to Section 62590 from the fund to the authority periodically as promptly as feasible. The transmittals shall be made at least twice in each calendar quarter.

(c) The administering entity may deduct incremental costs associated with administering any taxes approved pursuant to this article from the portion transferred to the authority pursuant to subdivision (b).

(Added by Stats. 2024, Ch. 767, Sec. 1. (SB 440) Effective January 1, 2025.)