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AB-1184 City and County of San Francisco: local tax: transportation network companies: autonomous vehicles. (2017-2018)



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Assembly Bill No. 1184

CHAPTER 644

An act to add Section 5446 to the Public Utilities Code, relating to transportation.

[Approved by Governor September 21, 2018. Filed with Secretary of State September 21, 2018.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1184, Ting. City and County of San Francisco: local tax: transportation network companies: autonomous vehicles.

Existing law authorizes counties, cities, and other local agencies to impose various taxes and fees in connection with activity or property within those jurisdictions. The California Constitution also authorizes a charter city to levy local taxes to raise revenues for local purposes, subject to restrictions imposed by that city's charter or preemption in matters of statewide concern.

The Passenger Charter-party Carriers' Act authorizes the Public Utilities Commission to regulate charter-party carriers in California, including transportation network companies that provide prearranged transportation services for compensation using an online-enabled application or platform to connect passengers with drivers. For purposes of provisions applicable to transportation network companies, the act also defines a participating driver or driver as any person who uses a vehicle in connection with a transportation network company's online-enabled application or platform to connect with passengers.

This bill would authorize the City and County of San Francisco, subject to applicable voter approval requirements, to impose a tax on each ride originating in the City and County of San Francisco provided by an autonomous vehicle, whether facilitated by a transportation network company or any other person, or by a participating driver in an amount not to exceed 3.25% of net rider fares, as defined, for a ride and 1.5% of net rider fares for a shared ride, as specified. The bill would also authorize the City and County of San Francisco to set a lower tax rate for net rider fares for a ride provided by a zero-emission vehicle. The bill would require moneys collected by the City and County of San Francisco from this tax to be dedicated to fund transportation operations and infrastructure within the City and County of San Francisco. The bill would require a tax imposed pursuant to this authority to expire no later than November 5, 2045.

This bill would make legislative findings and declarations as to the necessity of a special statute for the City and County of San Francisco.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. This act shall be known, and may be cited, as the Transportation Assistance Funding Act.

SEC. 2. Section 5446 is added to the Public Utilities Code, to read:

- **5446.** (a) Notwithstanding any other law, the City and County of San Francisco may impose a tax on each ride originating in the City and County of San Francisco provided by a participating driver in an amount not to exceed the following:
 - (1) One and one-half percent of net rider fares for a shared ride in which, prior to commencement of the ride, a passenger requests through the transportation network company's online-enabled application or platform to share the ride with one or more passengers and each passenger is charged a fare that is calculated, in whole or in part, based on the passenger's request to share all or part of the ride with one or more passengers, regardless of whether the passenger actually shares all or part of the ride.
 - (2) Three and one-quarter percent of the net rider fare for a ride other than a ride described in paragraph (1).
- (b) Notwithstanding any other law, the City and County of San Francisco may impose a tax on each ride originating in the City and County of San Francisco provided by an autonomous vehicle, whether facilitated by a transportation network company or any other person, in an amount not to exceed the following:
 - (1) One and one-half percent of net rider fares for a shared ride in which, prior to commencement of the ride, a passenger requests to share the ride with one or more passengers and each passenger is charged a fare that is calculated, in whole or in part, based on the passenger's request to share all or part of the ride with one or more passengers, regardless of whether the passenger actually shares all or part of the ride.
 - (2) Three and one-quarter percent of the net rider fare for a ride other than a ride described in paragraph (1).
- (c) Notwithstanding subdivisions (a) and (b), the City and County of San Francisco may set a lower tax rate for net rider fares for a ride originating in the City and County of San Francisco provided by a zero-emission vehicle to further incentivize deployment of zero-emission vehicles.
- (d) For purposes of this section, "net rider fare" means all charges for a ride, including, but not limited to, charges based on time or distance, or both, and excluding any additional charges such as taxes, airport or venue fees, or fees imposed by the commission.
- (e) Moneys collected by the City and County of San Francisco pursuant to this section shall be dedicated to fund transportation operations and infrastructure within the City and County of San Francisco.
- (f) A tax imposed pursuant to this section shall be subject to applicable voter approval requirements imposed by law.
- (g) A tax imposed pursuant to this section shall expire no later than November 5, 2045.
- **SEC. 3.** The Legislature finds and declares that a special statute is necessary and that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the need to address traffic congestion issues unique to the City and County of San Francisco.