SB-958 Davis Joint Unified School District: special taxes: exemptions: teachers and district employees.
(2017-2018)

Date Published: 09/20/2018 09:00 PM

Senate Bill No. 958

CHAPTER 604

An act to add Section 50079.6 to the Government Code, relating to school districts.

[Approved by Governor September 20, 2018. Filed with Secretary of State September 20, 2018.]

LEGISLATIVE COUNSEL'S DIGEST

SB 958, Dodd. Davis Joint Unified School District: special taxes: exemptions: teachers and district employees.

Existing law authorizes school districts to impose qualified special taxes, subject to specified constitutional and statutory provisions. Existing law defines “qualified special taxes” as taxes that apply uniformly to all taxpayers or all real property within a school district and may include taxes that provide for an exemption from those taxes for persons who are 65 years of age or older, for persons receiving Supplemental Security Income for a disability, or for persons receiving Social Security Disability Insurance benefits, as specified.

This bill would provide that a qualified special tax imposed by the Davis Joint Unified School District in accordance with the above-described authorization may also provide an exemption for teachers and other employees of the school district for their principal place of residence located within the jurisdictional boundaries of the school district. The bill would make this authorization inoperative on January 1, 2021, but would provide that an exemption granted pursuant to this authorization remains in effect for the duration of the period for which the tax is imposed.

This bill would make legislative findings and declarations as to the necessity of a special statute for the Davis Joint Unified School District.

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

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

SECTION 1. Section 50079.6 is added to the Government Code, to read:

50079.6. (a) In addition to those persons described in subparagraphs (A) to (C), inclusive, of paragraph (1) of subdivision (b) of Section 50079, a qualified special tax imposed by the Davis Joint Unified School District in accordance with Section 50079 may provide an exemption for teachers and other employees of the school district for their principal place of residence located within the jurisdictional boundaries of the school district.

(b) Any exemption granted pursuant to subdivision (a) shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

(c) This section shall become inoperative on January 1, 2021.

(d) Notwithstanding subdivision (c), or any other law, any exemption allowed pursuant to this section shall remain in effect for the duration of the period for which the tax is imposed.

(e) Nothing in this section shall be construed to prohibit or limit the Davis Joint Unified School District from imposing, or continuing to impose, a qualified special tax authorized by Section 50079.

SEC. 2. 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 unique circumstances in the Davis Joint Unified School District.