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SB-388 Alcoholic Beverage Tax: beer manufacturer returns and schedules. (2023-2024)

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Senate Bill No. 388

CHAPTER 214

An act to add Section 32457.2 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 22, 2023. Filed with Secretary of State September 22, 2023.]

LEGISLATIVE COUNSEL'S DIGEST

SB 388, Archuleta. Alcoholic Beverage Tax: beer manufacturer returns and schedules.

Existing law, the Alcoholic Beverage Tax Law, administered by the State Board of Equalization, imposes an excise tax upon all beer and wine sold in this state, as provided, on beer manufacturers, winegrowers, importers, or sellers of beer or wine that sell beer or wine on which no tax has been paid. Existing law requires beer manufacturers to include specified schedules in their return, and prohibits the board, or any employee of the board, from making known in any manner certain information that is contained in a beer manufacturer's return or schedules.

This bill, for beer manufacturer returns filed on or after January 1, 2024, would require the board, upon request, to make public the names and addresses of taxpayers filing a beer manufacturer return, as well as any information in a beer manufacturer return and schedules. The bill would make an exception to the requirement for disclosure of names and addresses in the case of taxpayers that are natural persons. The bill would allow a taxpayer to elect to prohibit the disclosure of any information contained in that taxpayer's beer manufacturer return and schedules. The bill would require the board to amend the beer manufacturer return form to include a designated line or checkbox where the taxpayer may elect to prohibit disclosure, and a brief description of how the beer industry has historically used information contained in beer manufacturer returns.

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

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

SECTION 1. Section 32457.2 is added to the Revenue and Taxation Code, to read:

32457.2. (a) Except as provided in subdivision (b), and notwithstanding Section 15619 of the Government Code, any information contained in the returns and accompanying schedules of a beer manufacturer, filed on or after January 1, 2024, shall be made public upon request, including the names and addresses of all taxpayers filing a beer manufacturer return.

(b) It is unlawful for the board or any other person having an administrative duty under this part to disclose any of the following:

- (1) The names and addresses of any taxpayer that is a natural person.
- (2) Any information subject to a prohibition against disclosure pursuant to subdivision (c).

(c) (1) A taxpayer may elect to prohibit the disclosure of any information contained in that taxpayer's beer manufacturer return and accompanying schedules. The board shall amend the beer manufacturer return form to include a designated line or checkbox wherein the taxpayer may elect to prohibit disclosure of the information.

(2) The board shall amend the beer manufacturer return form to include information describing how the beer industry has historically used data in beer manufacturer returns for market analysis and an explanation of the taxpayer's right to elect to prohibit disclosure of information. This shall be conspicuously displayed within the electronic return form in a manner that allows it to be reviewed by the taxpayer prior to making the election.