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AB-330 Local Prepaid Mobile Telephony Services Collection Act. (2025-2026)

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Assembly Bill No. 330

CHAPTER 553

An act to amend Section 42111 of the Revenue and Taxation Code, relating to communications.

[Approved by Governor October 10, 2025. Filed with Secretary of State October 10, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

AB 330, Rogers. Local Prepaid Mobile Telephony Services Collection Act.

The Local Prepaid Mobile Telephony Services Collection Act, until January 1, 2026, suspends the authority of a city, county, or city and county to impose a utility user tax on the consumption of prepaid communications service and any charge that applies to prepaid mobile telephony service, as defined, on access to communication services or access to local "911" emergency telephone systems, and instead requires those taxes and charges to be applied during the period beginning January 1, 2016, and ending January 1, 2026, under any local ordinance to be at specified rates. The act requires that these local charges imposed by a city, county, or a city and county on prepaid mobile telephony services be collected from the prepaid consumer by a seller at the time of sale, as specified. Existing law requires that all local charges be collected and paid to the California Department of Tax and Fee Administration pursuant to the Fee Collection Procedures Law and be deposited into the Local Charges for Prepaid Mobile Telephony Services Fund, and be transmitted to the city, county, or city and county, as provided.

This bill would extend operation of the act until January 1, 2031. By extending the application of the Fee Collection Procedures Law, the violation of which is a crime, the bill would impose a state-mandated local program.

The act authorizes a consumer to rebut the presumed location of a retail transaction for purposes of the collection of the local charges by filing a claim and declaration under penalty of perjury.

By extending the act, this bill would expand the crime of perjury, thereby imposing a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

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

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

SECTION 1. Section 42111 of the Revenue and Taxation Code is amended to read:

42111. This part shall remain in effect only until January 1, 2031, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2031, deletes or extends that date.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.