

AMENDED IN ASSEMBLY MARCH 17, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 203

Introduced by Assembly Member Obernolte

(~~Coauthor: Assembly Member Gipson~~)

(Coauthors: Assembly Members Alejo, Bigelow, Dodd, Gallagher, Gipson, Gordon, Gray, Lackey, Levine, Mayes, Melendez, Olsen, Quirk, Waldron, Wilk, and Wood)

(Coauthors: Senators Hill, Liu, McGuire, Morrell, Nielsen, and Roth)

January 29, 2015

An act to amend Sections 4213, 4220, and 4222 of the Public Resources Code, relating to forestry and fire prevention.

LEGISLATIVE COUNSEL'S DIGEST

AB 203, as amended, Obernolte. State responsibility areas: fire prevention fees.

Existing law requires the state to have the primary financial responsibility for preventing and suppressing fires in areas that the State Board of Forestry and Fire Protection has determined are state responsibility areas, as defined. Existing law requires that a fire prevention fee be charged on each habitable structure on a parcel that is within a state responsibility area, collected annually by the State Board of Equalization, in accordance with specified procedures, and specifies that the annual fee shall be due and payable 30 days from the date of assessment by the state board. Existing law authorizes a petition for redetermination of the fee to be filed within 30 days after service of a notice of determination, as specified.

This bill would extend the time when the fire prevention fee is due and payable from 30 to 60 days from the date of assessment by the State

Board of Equalization and would authorize the petition for redetermination to be filed within 60 days after service of the notice of determination, as specified.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 4213 of the Public Resources Code is
2 amended to read:

3 4213. (a) (1) The fire prevention fee imposed pursuant to
4 Section 4212 shall be collected annually by the State Board of
5 Equalization in accordance with the Fee Collection Procedures
6 Law (Part 30 (commencing with Section 55001) of Division 2 of
7 the Revenue and Taxation Code).

8 (2) Notwithstanding the appeal provisions in the Fee Collection
9 Procedures Law, a determination by the department that a person
10 is required to pay a fire prevention fee, or a determination by the
11 department regarding the amount of that fee, is subject to review
12 under Article 2 (commencing with Section 4220) and is not subject
13 to a petition for redetermination by the State Board of Equalization.

14 (3) (A) Notwithstanding the refund provisions in the Fee
15 Collection Procedures Law, the State Board of Equalization shall
16 not accept any claim for refund that is based on the assertion that
17 a determination by the department improperly or erroneously
18 calculated the amount of the fire prevention fee, or incorrectly
19 determined that the person is subject to that fee, unless that
20 determination has been set aside by the department or a court
21 reviewing the determination of the department.

22 (B) ~~If it is determined by~~ the department or a reviewing court
23 *determines* that a person is entitled to a refund of all or part of the
24 fire prevention fee, the person shall make a claim to the State Board
25 of Equalization pursuant to Chapter 5 (commencing with Section
26 55221) of Part 30 of Division 2 of the Revenue and Taxation Code.

27 (b) The annual fire prevention fee shall be due and payable 60
28 days from the date of assessment by the State Board of
29 Equalization.

30 (c) On or before each January 1, the department shall annually
31 transmit to the State Board of Equalization the appropriate name
32 and address of each person who is liable for the fire prevention

1 fee and the amount of the fee to be assessed, as authorized by this
2 article, and at the same time the department shall provide to the
3 State Board of Equalization a contact telephone number for the
4 board to be printed on the bill to respond to questions about the
5 fee.

6 (d) If in any given fiscal year there are sufficient amounts of
7 money in the State Responsibility Area Fire Prevention Fund
8 created pursuant to Section 4214 to finance the costs of the
9 programs under subdivision (d) of Section 4214 for that fiscal year,
10 the fee may not be collected that fiscal year.

11 SEC. 2. Section 4220 of the Public Resources Code is amended
12 to read:

13 4220. A person from whom the fire prevention fee is
14 determined to be due under this chapter may petition for a
15 redetermination of whether this chapter applies to that person
16 within 60 days after service upon him or her of a notice of the
17 determination. If a petition for redetermination is not filed within
18 the 60-day period, the amount determined to be due becomes final
19 at the expiration of the 60-day period.

20 SEC. 3. Section 4222 of the Public Resources Code is amended
21 to read:

22 4222. If a petition for redetermination of the application of this
23 chapter is filed within the 60-day period, the department shall
24 reconsider whether the fee is due and make a determination in
25 writing. The department may eliminate the fee based on a
26 determination that this chapter does not apply to the person who
27 filed the petition.