

AMENDMENTS TO ASSEMBLY BILL NO. 2497

Amendment 1

In the title, in line 1, strike out "Section 1501 of the Food and Agricultural Code," strike out line 2 and insert:

Section 1656.1 of the Civil Code, to amend Section 49602 of, to add Sections 38006 and 49605 to, and to add Article 8 (commencing with Section 49390) to Chapter 8 of Part 27 of Division 4 of Title 2 of, the Education Code, to add Sections 16026, 16027, and 29180.5 to the Penal Code, and to add Part 16 (commencing with Section 36001) to Division 2 of the Revenue and Taxation Code, relating to firearms, and making an appropriation therefor.

Amendment 2

On page 1, before line 1, insert:

SECTION 1. Section 1656.1 of the Civil Code is amended to read:

1656.1. (a) Whether a retailer may add sales tax reimbursement to the sales price of the tangible personal property sold at retail to a purchaser depends solely upon the terms of the agreement of sale. It shall be presumed that the parties agreed to the addition of sales tax reimbursement to the sales price of tangible personal property sold at retail to a purchaser if:

(1) The agreement of sale expressly provides for such addition of sales tax reimbursement;

(2) Sales tax reimbursement is shown on the sales check or other proof of sale;

or

(3) The retailer posts in his or her premises in a location visible to purchasers, or includes on a price tag or in an advertisement or other printed material directed to purchasers, a notice to the effect that reimbursement for sales tax will be added to the sales price of all items or certain items, whichever is applicable.

(b) It shall be presumed that the property, the gross receipts from the sale of which is subject to the sales tax, is sold at a price which includes tax reimbursement if the retailer posts in his or her premises, or includes on a price tag or in an advertisement (whichever is applicable) one of the following notices:

(1) "All prices of taxable items include sales tax reimbursement computed to the nearest mill."

(2) "The price of this item includes sales tax reimbursement computed to the nearest mill."

(c) ~~(1) The State Board of Equalization California Department of Tax and Fee Administration shall prepare and make available for inspection and duplication or reproduction a sales tax reimbursement schedule which shall be identical with the following tables up to the amounts specified therein: set forth the various rates of tax then in effect as applied to price ranges from one cent (\$.01) to at least one dollar (\$1.00).~~



4³/₄ percent

Price	Tax
.01-.10	.00
.11-.31	.01
.32-.52	.02
.53-.73	.03
.74-.94	.04
.95-1.15	.05

5 percent

Price	Tax
.01-.09	.00
.10-.29	.01
.30-.49	.02
.50-.69	.03
.70-.89	.04
.90-1.09	.05

5¹/₄ percent

Price	Tax
.01-.09	.00
.10-.28	.01
.29-.47	.02
.48-.66	.03
.67-.85	.04
.86-1.04	.05

5¹/₂ percent

Price	Tax
.01-.09	.00
.10-.27	.01
.28-.45	.02
.46-.63	.03
.64-.81	.04
.82-.99	.05
1.00-1.18	.06

5³/₄ percent

Price	Tax
.01-.08	.00
.09-.26	.01
.27-.43	.02
.44-.60	.03
.61-.78	.04
.79-.95	.05

.96 1.1306

6 percent

Price	Tax
.01 .0800	
.09 .2401	
.25 .4102	
.42 .5803	
.59 .7404	
.75 .9105	
.92 1.0806	

6¹/₄ percent

Price	Tax
.01 .0700	
.08 .2301	
.24 .3902	
.40 .5503	
.56 .7104	
.72 .8705	
.88 1.0306	

6¹/₂ percent

Price	Tax
.01 .0700	
.08 .2301	
.24 .3802	
.39 .5303	
.54 .6904	
.70 .8405	
.85 .9906	
1.00 1.1507	

6³/₄ percent

Price	Tax
.01 .0700	
.08 .2201	
.23 .3702	
.38 .5103	
.52 .6604	
.67 .8105	
.82 .9606	
.97 1.1107	

7 percent

Price	Tax
.01-.07	.00
.08-.21	.01
.22-.35	.02
.36-.49	.03
.50-.64	.04
.65-.78	.05
.79-.92	.06
.93-1.07	.07

7 $\frac{1}{4}$ percent

Price	Tax
.01-.06	.00
.07-.20	.01
.21-.34	.02
.35-.48	.03
.49-.62	.04
.63-.75	.05
.76-.89	.06
.90-1.03	.07

7 $\frac{1}{2}$ percent

Price	Tax
.01-.06	.00
.07-.19	.01
.20-.33	.02
.34-.46	.03
.47-.59	.04
.60-.73	.05
.74-.86	.06
.87-.99	.07
1.00-1.13	.08

(2) Reimbursement on sales prices in excess of those shown in the schedules prepared pursuant to paragraph (1) may be computed by applying the applicable tax rate to the sales price, rounded off to the nearest cent by eliminating any fraction less than one-half cent and increasing any fraction of one-half cent or over to the next higher cent.

(3) If sales tax reimbursement is added to the sales price of tangible personal property sold at retail, the retailer shall use a schedule provided by the board, or a schedule approved by the board.

(d) The presumptions created by this section are rebuttable presumptions.

(e) For purposes of this section, as applied to Part 16 (commencing with Section 36001) of Division 2 of the Revenue and Taxation Code, sales tax reimbursement shall refer to reimbursement for the tax imposed by that part, and tangible personal property shall include firearms and ammunition as defined under that part.

SEC. 2. Section 38006 is added to the Education Code, to read:

38006. (a) Each school maintaining grades 9 to 12, inclusive, may, pursuant to Section 16026 of the Penal Code, apply to the Department of Justice for a grant from the School Gun Violence Protection Fund to contract with, employ, or have assigned to the school a school resource officer to be on campus during school hours and during sanctioned school events that are after school hours.

(b) For purposes of this section, the following definitions apply:

(1) "School" means a school of a school district or county office of education or a charter school.

(2) "School resource officer" means an individual who is a peace officer as defined in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code and who is either of the following:

(A) Employed by a school.

(B) Employed by a local or state law enforcement agency and contracts with or is assigned to a school.

SEC. 3. Article 8 (commencing with Section 49390) is added to Chapter 8 of Part 27 of Division 4 of Title 2 of the Education Code, to read:

Article 8. Reporting of Threats of Mass Casualties at Schools

49390. For purposes of this article, the following definitions apply:

(a) "Mandated reporter" includes any of the following:

- (1) A teacher.
- (2) An instructional aide.
- (3) A teacher's aide or teacher's assistant employed by a school.
- (4) A classified employee of a school.
- (5) A certificated pupil personnel employee of a school.
- (6) An employee of a county office of education whose duties bring the employee into contact with children on a regular basis.
- (7) An employee of a school district police or security department.
- (8) A school resource officer, as defined in Section 38006.
- (9) An athletic coach, athletic administrator, or athletic director employed by a school.
- (10) A school counselor that provides education counseling pursuant to Section 49600 or 49605.

(b) "School" means a school of a school district or county office of education or a charter school maintaining kindergarten or any of grades 1 to 12, inclusive.

49391. (a) A mandated reporter shall report whenever the mandated reporter, in his or her professional capacity or within the scope of his or her employment, has knowledge of or observes any threat or perceived threat by a pupil to use a firearm or any other means of force to inflict mass casualties at a school during school hours or after school hours.

(b) A mandated reporter shall report any threat or perceived threat as described in subdivision (a) immediately, or as soon as possible, to the local law enforcement agency that has jurisdiction over the geographical area of the school and to the Department of Justice. The local law enforcement agency and the Department of Justice shall each keep a record of the threats or perceived threats reported to it.

(c) When two or more mandated reporters jointly have knowledge of a threat or perceived threat as described in subdivision (a), and when there is agreement among them, the report required by this section may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report.

(d) As a result of receiving a report of a threat or perceived threat pursuant to subdivision (b), the Department of Justice may flag an individual involved in the threat or the perceived threat in a firearms registry that notifies the Department of Justice if the individual tries to purchase a firearm.

49392. A mandated reporter who fails to report a threat or perceived threat as required by this article is guilty of a misdemeanor punishable by up to six months of confinement in a county jail, or by a fine of one thousand dollars (\$1,000), or by both that imprisonment and fine. If a mandated reporter intentionally conceals his or her failure to report an incident known by the mandated reporter to be a threat or perceived threat as described in this article, the failure to report is a continuing offense until the local law enforcement agency or the Department of Justice discovers the offense.

SEC. 4. Section 49602 of the Education Code is amended to read:

49602. (a) Any information of a personal nature disclosed by a pupil 12 years of age or older in the process of receiving counseling from a school counselor as specified in Section 49600 is confidential. Any information of a personal nature disclosed to a school counselor by a parent or guardian of a pupil who is 12 years of age or older and who is in the process of receiving counseling from a school counselor as specified in Section 49600 is confidential. The information shall not become part of the pupil record, as defined in subdivision (b) of Section 49061, without the written consent of the person who disclosed the confidential information. The information shall not be revealed, released, discussed, or referred to, except as follows:

(a)

(1) Discussion with psychotherapists as defined by Section 1010 of the Evidence Code, other health care providers, or the school nurse, for the sole purpose of referring the pupil for treatment.

(b)

(2) Reporting of child abuse or neglect as required by Article 2.5 (commencing with Section ~~11165~~ 11164) of Chapter 2 of Title 1 of Part 4 of the Penal Code.

(3) Reporting of a threat or perceived threat by a pupil to use a firearm or any other means of force to inflict mass casualties at a school as required by Article 8 (commencing with Section 49390) of Chapter 8.

(c)

(4) Reporting information to the principal or parents of the pupil when the school counselor has reasonable cause to believe that disclosure is necessary to avert a clear and present danger to the health, safety, or welfare of the pupil or the following other persons living in the school community: administrators, teachers, school staff, parents, pupils, and other school community members.

(d)

(5) Reporting information to the principal, other persons inside the school, as necessary, the parents of the pupil, and other persons outside the school when the pupil

indicates that a crime, involving the likelihood of personal injury or significant or substantial property losses, will be or has been committed.

(e)

(6) Reporting information to one or more persons specified in a written waiver after this written waiver of confidence is read and signed by the pupil and preserved in the pupil's file.

Notwithstanding

(b) Notwithstanding the provisions of this section, a school counselor shall not disclose information deemed to be confidential pursuant to this section to the parents of the pupil when the school counselor has reasonable cause to believe that the disclosure would result in a clear and present danger to the health, safety, or welfare of the pupil.

Notwithstanding

(c) Notwithstanding the provisions of this section, a school counselor shall disclose information deemed to be confidential pursuant to this section to law enforcement agencies when ordered to do so by order of a court of law, to aid in the investigation of a crime, or when ordered to testify in any administrative or judicial proceeding.

Nothing

(d) Nothing in this section shall be deemed to limit access to pupil records as provided in Section 49076.

Nothing

(e) Nothing in this section shall be deemed to limit the counselor from conferring with other school staff, as appropriate, regarding modification of the pupil's academic program.

It

(f) It is the intent of the Legislature that counselors use the privilege of confidentiality under this section to assist the pupil whenever possible to communicate more effectively with parents, school staff, and others.

No

(g) No person required by this section to keep information discussed during counseling confidential shall incur any civil or criminal liability as a result of keeping that information confidential.

As

(h) As used in this section, "information of a personal nature" does not include routine objective information related to academic and career counseling.

SEC. 5. Section 49605 is added to the Education Code, to read:

49605. (a) Each school maintaining grades 6 to 8, inclusive, or grades 7 and 8 shall have a school counselor as specified in Section 49600 onsite during school hours when children are present with the primary responsibility of detecting and reporting the early warning signs of threats of violence to the school or its pupils.

(b) A school described in subdivision (a) may apply to the Department of Justice for funding for a counselor required by this section from the School Gun Violence Prevention Fund, pursuant to Section 16027 of the Penal Code.

(c) For purposes of this section, "school" means a school of a school district or county office of education or a charter school.

SEC. 6. Section 16026 is added to the Penal Code, to read:

16026. (a) There is hereby established in the State Treasury the School Gun Violence Protection Fund to receive moneys pursuant to Section 36041 of the Revenue and Taxation Code and Section 29180.5 of the Penal Code. Notwithstanding Section 13340 of the Government Code, all moneys in the School Gun Violence Protection Fund shall be continuously appropriated without regard to fiscal years to the Department of Justice for the purpose of awarding grants for school resource officers pursuant to Section 38006 of the Education Code.

(b) The department shall adopt regulations governing the application for and awarding of grants made pursuant to this section.

(c) In awarding a grant pursuant to this section, the department shall give priority to schools that have not had a school resource officer program as of January 1, 2017.

SEC. 7. Section 16027 is added to the Penal Code, to read:

16027. There is hereby established in the State Treasury the School Gun Violence Prevention Fund to receive moneys pursuant to Section 36041 of the Revenue and Taxation Code. Notwithstanding Section 13340 of the Government Code, all moneys in the School Gun Violence Prevention Fund shall be continuously appropriated without regard to fiscal years to the Department of Justice for the purpose of funding school counselors required by Section 49605 of the Education Code.

SEC. 8. Section 29180.5 is added to the Penal Code, to read:

29180.5. (a) A person shall not manufacture or assemble a firearm in violation of Section 29180 with the intent to sell that firearm.

(b) The manufacture or assembly of five or fewer firearms in violation of this section is punishable by imprisonment in a county jail not exceeding one year, by a fine not exceeding one thousand dollars (\$1,000), or by both that imprisonment and fine, or by imprisonment pursuant to subdivision (h) of Section 1170.

(c) The manufacture or assembly of more than five firearms in violation of this section is punishable by imprisonment pursuant to subdivision (h) of Section 1170.

(d) All moneys, negotiable instruments, securities, property interests, or other things of value furnished or intended to be furnished by any person in exchange for a firearm assembled or manufactured in violation of this section, all proceeds traceable to such an exchange, and all firearms, firearm components, tools, parts, personal or real property, or other instrumentalities used or intended to be used to facilitate any violation of this section are subject to forfeiture.

(e) (1) If the prosecuting agency proceeds under subdivision (a), that agency shall, in conjunction with the criminal proceeding, file a petition for forfeiture with the superior court of the county in which the defendant has been charged that shall allege that the defendant has violated subdivision (a) and the property is forfeitable pursuant to subdivision (d).

(2) The prosecuting agency shall make service of process of a notice regarding that petition upon every individual who may have a property interest in the alleged proceeds, and that notice shall state that any interested party may file a verified claim with the superior court stating the amount of the party's claimed interest and an affirmation or denial of the prosecuting agency's allegation.

(3) If the notices cannot be served by registered mail or personal delivery, the notices shall be published for at least three consecutive weeks in a newspaper of general circulation in the county where the property is located.

(4) If the property alleged to be subject to forfeiture is real property, the prosecuting agency shall, at the time of filing the petition for forfeiture, record a lis pendens in each county in which real property alleged to be subject to forfeiture is located.

(5) The judgment of forfeiture shall not affect the interest of any third party in real property that was acquired prior to the recording of the lis pendens.

(6) All notices shall set forth the time within which a claim of interest in the property seized is required to be filed pursuant to this section.

(f) Any person claiming an interest in the property or proceeds seized may, at any time within 30 days from the date of the first publication of the notice of seizure, or within 30 days after receipt of the actual notice, file with the superior court of the county in which the action is pending a verified claim stating his or her interest in the property or proceeds. A verified copy of the claim shall be given by the claimant to the Attorney General, or the district or city attorney, whichever is the prosecuting agency of the underlying crime.

(g) (1) If, at the end of the time set forth in subdivision (f), an interested person, other than the defendant, has not filed a claim, the court, upon a motion, shall declare that the person has defaulted upon his or her alleged interest, and that interest shall be subject to forfeiture upon proof of the elements of subdivision (d).

(2) The defendant may admit or deny that the property is subject to forfeiture pursuant to this section. If the defendant fails to admit or deny, or fails to file a claim of interest in the property or proceeds, the court shall enter a response of denial on behalf of the defendant.

(h) (1) The forfeiture proceeding shall be set for hearing in the superior court in which the underlying criminal offense will be tried.

(2) If the defendant is found guilty of the underlying offense, the issue of forfeiture shall be promptly tried, either before the same jury or before a new jury, in the discretion of the court, unless waived by the consent of all parties.

(i) At the forfeiture hearing, the prosecuting agency shall have the burden of establishing beyond a reasonable doubt that the defendant was engaged in a violation of subdivision (a) and that the property comes within the provisions of subdivision (d).

(j) Concurrent with, or subsequent to, the filing of the petition, the prosecuting agency may move the superior court for the following pendente lite orders to preserve the status quo of the property alleged in the petition of forfeiture:

(1) An injunction to restrain all interested parties and enjoin them from transferring, encumbering, hypothecating, or otherwise disposing of that property.

(2) Appointment of a receiver to take possession of, care for, manage, and operate the assets and properties so that the property may be maintained and preserved.

(k) (1) No preliminary injunction may be granted or receiver appointed without notice to the interested parties and a hearing to determine that the order is necessary to preserve the property, pending the outcome of the criminal proceedings, and that there is probable cause to believe that the property alleged in the forfeiture proceedings are proceeds or property interests forfeitable under subdivision (d). However, a temporary restraining order may issue pending that hearing pursuant to the provisions of Section 527 of the Code of Civil Procedure.

(2) Notwithstanding any other law, the court, when granting or issuing these orders may order a surety bond or undertaking to preserve the property interests of the

interested parties. The court shall, in making its orders, seek to protect the interest of those who may be involved in the same enterprise as the defendant, but who have not violated subdivision (a).

(l) If the trier of fact at the forfeiture hearing finds that the alleged property or proceeds are forfeitable pursuant to subdivision (d), and that the defendant was convicted of a violation of subdivision (a), the court shall declare that property or proceeds forfeited to the state or local governmental entity, subject to distribution as provided in subdivision (n).

(m) (1) If the trier of fact at the forfeiture hearing finds that the alleged property is forfeitable pursuant to subdivision (d) but does not find that a person holding a valid lien, mortgage, security interest, or interest under a conditional sales contract acquired that interest with actual knowledge that the property was to be used for a purpose for which forfeiture is permitted, and the amount due to that person is less than the appraised value of the property, that person may pay to the state or the local governmental entity that initiated the forfeiture proceeding the amount of the registered owner's equity, which shall be deemed to be the difference between the appraised value and the amount of the lien, mortgage, security interest, or interest under a conditional sales contract. Upon that payment, the state or local governmental entity shall relinquish all claims to the property.

(2) If the holder of the interest elects not to make that payment to the state or local governmental entity, the property shall be deemed forfeited to the state or local governmental entity.

(3) The appraised value shall be determined as of the date judgment is entered either by agreement between the legal owner and the governmental entity involved, or if they cannot agree, then by a court-appointed appraiser for the county in which the action is brought.

(4) If the amount due to a person holding a valid lien, mortgage, security interest, or interest under a conditional sales contract is less than the value of the property and the person elects not to make payment to the governmental entity, the property shall be sold at public auction by the Department of General Services or by the local governmental entity which shall provide notice of that sale by one publication in a newspaper published and circulated in the city, community, or locality where the sale is to take place. Proceeds of the sale shall be distributed pursuant to subdivision (n).

(n) Notwithstanding that no response or claim has been filed pursuant to subdivision (f), in all cases where property is forfeited pursuant to this section and is sold by the Department of General Services or a local governmental entity, the property forfeited or the proceeds of the sale shall be distributed by the state or local governmental entity, as follows:

(1) To the bona fide or innocent purchaser, conditional sales vendor, or holder of a valid lien, mortgage, or security interest, if any, up to the amount of his or her interest in the property or proceeds, when the court declaring the forfeiture orders a distribution to that person. The court shall endeavor to discover all those lienholders and protect their interests and may, at its discretion, order the proceeds placed in escrow for a period not to exceed 60 additional days to ensure that all valid claims are received and processed.

(2) To the Department of General Services or local governmental entity for all expenditures made or incurred by it in connection with the sale of the property, including

expenditures for any necessary repairs, storage, or transportation of any property seized under this section.

(3) All remaining funds are to be remitted to the state to be deposited in the School Gun Violence Protection Fund.

SEC. 9. Part 16 (commencing with Section 36001) is added to Division 2 of the Revenue and Taxation Code, to read:

PART 16. FIREARM AND AMMUNITION TAX LAW

CHAPTER 1. GENERAL PROVISIONS AND DEFINITIONS

36001. The part shall be known, and may be cited, as the Firearm and Ammunition Tax Law.

36002. For purposes of this part:

(a) "Ammunition" means one or more loaded cartridges consisting of a primed case, propellant, and with one or more projectiles. "Ammunition" does not include blanks.

(b) "Antique firearm" means any firearm not designed or redesigned for using rimfire or conventional center fire ignition with fixed ammunition and manufactured in or before 1898. This includes any matchlock, flintlock, percussion cap, or similar type of ignition system, or any replica thereof, whether actually manufactured before or after the year 1898, or any firearm manufactured in or before 1898 that uses fixed ammunition no longer manufactured in the United States and not readily available in the ordinary channels of commercial trade.

(c) "Department" means the California Department of Tax and Fee Administration.

(d) "Firearm" means a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion. "Firearm" includes the frame or receiver of the weapon. "Firearm" does not include an antique firearm.

(e) "Law enforcement agency" means any department or agency of the state or of any county, city, or other political subdivision thereof that employs any peace officer that is authorized to carry a firearm while on duty, or any department or agency of the federal government or a federally recognized Indian tribe with jurisdiction that has tribal land in California, that employs any police officer or criminal investigator authorized to carry a firearm while on duty.

(f) "Peace officer" means any person described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code that is authorized to carry a firearm on duty, or any police officer or criminal investigator employed by the federal government or a federally recognized Indian tribe with jurisdiction that has tribal land in California, that is authorized to carry a firearm while on duty.

(g) "Retailer engaged in business in this state" has the same meaning as defined in Section 6203.

36009. Unless the context otherwise requires, the definitions provided in Chapter 1 (commencing with Section 6001) of Part 1 of Division 2 govern the construction of this part.

CHAPTER 2. IMPOSITION OF TAX

36011. (a) In addition to the tax imposed under Chapter 2 (commencing with Section 6051) of Part 1, for the privilege of selling a firearm at retail there is hereby imposed a tax upon all retailers at the rate of ___ percent of the gross receipts of any retailer from the sale of all firearms sold at retail in this state on or after January 1, 2019.

(b) In addition to the tax imposed under Chapter 2 (commencing with Section 6051) of Part 1, for the privilege of selling ammunition at retail there is hereby imposed a tax upon all retailers at the rate of ___ percent of the gross receipts of any retailer from the sale of all ammunition sold at retail in this state on or after January 1, 2019.

36012. (a) In addition to the tax imposed under Chapter 3 (commencing with Section 6201) of Part 1, an excise tax is hereby imposed on the storage, use, or other consumption in this state of a firearm purchased from any retailer on or after January 1, 2019, for the storage, use, or other consumption in this state at the rate of ___ percent of the sales price of the firearm.

(b) In addition to the tax imposed under Chapter 3 (commencing with Section 6201) of Part 1, an excise tax is hereby imposed on the storage, use, or other consumption in this state of ammunition purchased from any retailer on or after January 1, 2019, for the storage, use, or other consumption in this state at the rate of ___ percent of the sales price of the ammunition.

(c) Every person storing, using, or otherwise consuming in this state a firearm or ammunition purchased from a retailer is liable for the tax. His or her liability is not extinguished until the tax has been paid to this state except that a receipt from a retailer engaged in business in this state or from a retailer who is authorized by the department, under the rules and regulations as it may prescribe, to collect the tax and who is, for the purposes of this part relating to the use tax, regarded as a retailer engaged in business in this state, given to the purchaser pursuant to subdivision (d) is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

(d) Every retailer engaged in business in this state and making sales of tangible personal property for storage, use, or other consumption in this state, not exempted under Chapter 3 (commencing with Section 36021), shall, at the time of making the sales or, if the storage, use, or other consumption of a firearm or ammunition is not then taxable hereunder, at the time the storage, use, or other consumption becomes taxable, collect the tax from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the department.

(e) The tax required to be collected by the retailer and any amount unreturned to the customer which is not tax but was collected from the customer under the representation by the retailer that it was tax constitutes debts owed by the retailer to this state.

(f) It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added it or any part thereof will be refunded.

(g) The tax required to be collected by the retailer from the purchaser shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales.

(h) Any person violating subdivision (d), (f), or (g) is guilty of a misdemeanor.

CHAPTER 3. EXEMPTIONS

36021. There are exempted from the taxes imposed by this part, the sale of, or the storage, use, or other consumption of, any firearm or ammunition purchased by any peace officer or by any law enforcement agency employing that peace officer, for use in the normal course of employment.

36022. (a) The storage, use, or other consumption in this state of firearms, the gross receipts from the sale of which the purchaser establishes to the satisfaction of the department were included in the measure of the sales tax imposed by subdivision (a) of Section 36011, is exempted from the excise tax imposed pursuant to subdivision (a) of Section 36012.

(b) The storage, use, or other consumption in this state of ammunition, the gross receipts from the sale of which the purchaser establishes to the satisfaction of the department were included in the measure of the sales tax imposed by subdivision (b) of Section 36011, is exempted from the excise tax imposed pursuant to subdivision (b) of Section 36012.

CHAPTER 4. COLLECTION AND ADMINISTRATION

36031. The department shall administer and collect the tax imposed by this part pursuant to the Fee Collection Procedures Law (Part 30 (commencing with Section 55001)). For purposes of this part, the references in the Fee Collection Procedures Law to "fee" shall include the tax imposed by this part and references to "feepayer" shall mean any person liable for the payment of the taxes imposed under this part and collected pursuant to that law.

36032. The taxes imposed by this part are due and payable to the department quarterly on or before the last day of the month next succeeding each quarterly period of three months.

36033. On or before the last day of the month following each quarter period, a return for the preceding quarterly period shall be filed with the department.

CHAPTER 5. DISPOSITION OF PROCEEDS

36041. (a) All amounts required to be paid pursuant to subdivision (a) of Section 36011 and subdivision (a) of Section 36012 shall be paid to the department in the form of remittances payable to the department, and those revenues, net of refunds and costs of administration, shall be deposited in the School Gun Violence Protection Fund, established pursuant to Section 16026 of the Penal Code.

(b) All amounts required to be paid pursuant to subdivision (b) of Section 36011 and subdivision (b) of Section 36012 shall be paid to the department in the form of remittances payable to the department, and those revenues, net of refunds and costs of

administration, shall be deposited in the School Gun Violence Prevention Fund, established pursuant to Section 16027 of the Penal Code.

SEC. 10. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency or school district because, in that regard, 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.

However, if the Commission on State Mandates determines that this act contains other costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

Amendment 3

On page 1, strike out lines 1 to 9, inclusive, and strike out page 2