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State Sales, Use, and Income Tax Rates

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File: 1958-5-1

This Section is circulated in _____ County of _____, State of California.

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

The Attorney General has prepared a title and summary of the chief purposes and points of the proposed measure, as follows:

STATE SALES, USE, AND INCOME TAX RATES. INITIATIVE. Reduces sales and use tax rate from 3 to 2 percent. Changes income tax rates (now ranging from 1 percent on incomes under \$5,000 to 6 percent on incomes over \$25,000) to new range of 1/2 percent on incomes under \$5,000 to 46 percent on incomes over \$50,000. Legislature may lower but not increase sales and use tax rates. Income tax rates may be changed only by vote of electors. Sales and use tax rate changes effective January 1, 1959. Income tax rate changes effective after December 31, 1957.

STATE OF CALIFORNIA, }
COUNTY (or City and County) of _____ } ss.

To the Honorable Secretary of State of the State of California:

We, the undersigned, registered, qualified electors of the State of California, residents of _____ County (or City and County) present to the Secretary of State this petition proposing a law amending Sections 6051, 6201, 17041 and 17048 of the Revenue and Taxation Code of the State of California, to read as hereinafter set forth in full, the amended provisions hereinafter set forth and stricken out, the new provisions hereinafter set forth and italicized, and petition that the same be submitted to the electors of the State of California for their adoption or rejection, at the next succeeding general election or as provided by law. The following is a full text of such proposed law:

An act providing for the amendment of Sections 6051, 6201, 17041 and 17048 of the Revenue and Taxation Code of the State of California relating to sales, use and personal income taxes; permitting the Legislature to lower the rates set by Sections 1 and 2 of the act relating to sales and use taxes; and providing for the application of Sections 3 and 4 of this act, relating to personal income taxes, to specified taxable years.

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

DECLARATION OF INTENT. It is hereby declared to be the intent of this act to reduce the burden of taxation on low- and middle-income tax payers by a reduction in the state sales and use taxes and the imposition of a lower rate of taxation on taxable personal incomes below \$6,000, and to provide a base for an offsetting increase in state revenues by increasing the rate of taxation of taxable personal incomes above \$7,000 on a progressive, ability-to-pay basis.

SECTION 1. Section 6051 of the Revenue and Taxation Code is hereby amended to read as follows:

6051. For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 2 1/2 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in this State on or after August 1, 1933, and to and including June 30, 1935, and at the rate of 3 percent thereafter, and at the rate of 2 1/2 percent on and after July 1, 1943, and to and including June 30, 1949, and at the rate of 3 percent thereafter, and at the rate of 2 percent on and after January 1, 1959.

SECTION 2. Section 6201 of the Revenue and Taxation Code is hereby amended to read as follows:

6201. An excise tax is hereby imposed on the storage, use, or other consumption in this State of tangible personal property purchased from any retailer on or after July 1, 1935, for storage, use, or other consumption in this State at the rate of 3 percent of the sales price of the property, and at the rate of 2 1/2 percent on and after July 1, 1943, and to and including June 30, 1949, and at the rate of 3 percent thereafter, and at the rate of 2 percent on and after January 1, 1959.



SECTION 3. Section 17041 of the Revenue and Taxation Code is hereby amended to read as follows:

17041. (a) There shall be levied, collected, and paid for each taxable year upon the entire taxable income of every resident of this State and upon the entire taxable income of every nonresident which is derived from sources within this State, taxes in the following amounts and at the following rates upon the amount of taxable income:

Upon taxable incomes not in excess of five thousand dollars (\$5,000), 1 percent of such taxable incomes.

Fifty dollars (\$50) upon taxable incomes of five thousand dollars (\$5,000); and upon taxable incomes in excess of five thousand dollars (\$5,000) and not in excess of ten thousand dollars (\$10,000), 2 percent in addition of such excess.

One hundred fifty dollars (\$150) upon taxable incomes of ten thousand dollars (\$10,000); and upon taxable incomes in excess of ten thousand dollars (\$10,000) and not in excess of fifteen thousand dollars (\$15,000), 3 percent in addition of such excess.

Three hundred dollars (\$300) upon taxable incomes of fifteen thousand dollars (\$15,000); and upon taxable incomes in excess of fifteen thousand dollars (\$15,000) and not in excess of twenty thousand dollars (\$20,000), 4 percent in addition of such excess.

Five hundred dollars (\$500) upon taxable incomes of twenty thousand dollars (\$20,000); and upon taxable incomes in excess of twenty thousand dollars (\$20,000) and not in excess of twenty-five thousand dollars (\$25,000), 5 percent in addition of such excess.

Seven hundred fifty dollars (\$750) upon taxable incomes of twenty-five thousand dollars (\$25,000); and upon taxable incomes in excess of twenty-five thousand dollars (\$25,000), 6 percent in addition of such excess.
 $\frac{1}{2}$ percent of such taxable incomes.

Twenty-five dollars (\$25) upon taxable incomes of five thousand dollars (\$5,000); and upon taxable incomes in excess of five thousand dollars (\$5,000) and not in excess of six thousand dollars (\$6,000), 1 percent in addition of such excess.

Thirty-five dollars (\$35) upon taxable incomes of six thousand dollars (\$6,000); and upon taxable incomes in excess of six thousand dollars (\$6,000) and not in excess of seven thousand dollars (\$7,000), 2 percent in addition of such excess.

Fifty-five dollars (\$55) upon taxable incomes of seven thousand dollars (\$7,000); and upon taxable incomes in excess of seven thousand dollars (\$7,000) and not in excess of eight thousand dollars (\$8,000), 3 percent in addition of such excess.

Eighty-five dollars (\$85) upon taxable incomes of eight thousand dollars (\$8,000); and upon taxable incomes in excess of eight thousand dollars (\$8,000) and not in excess of nine thousand dollars (\$9,000), 4 percent in addition of such excess.

One hundred twenty-five dollars (\$125) upon taxable incomes of nine thousand dollars (\$9,000); and upon taxable incomes in excess of nine thousand dollars (\$9,000) and not in excess of ten thousand dollars (\$10,000), 5 percent in addition of such excess.

One hundred seventy-five dollars (\$175) upon taxable incomes of ten thousand dollars (\$10,000); and upon taxable incomes in excess of ten thousand dollars (\$10,000) and not in excess of eleven thousand dollars (\$11,000), 6 percent in addition of such excess.

Two hundred thirty-five dollars (\$235) upon taxable incomes of eleven thousand dollars (\$11,000); and upon taxable incomes in excess of eleven thousand dollars (\$11,000) and not in excess of twelve thousand dollars (\$12,000), 7 percent in addition of such excess.

Three hundred five dollars (\$305) upon taxable incomes of twelve thousand dollars (\$12,000); and upon taxable incomes in excess of twelve thousand dollars (\$12,000) and not in excess of thirteen thousand dollars (\$13,000), 8 percent in addition of such excess.

Three hundred eighty-five dollars (\$385) upon taxable incomes of thirteen thousand dollars (\$13,000); and upon taxable incomes in excess of thirteen thousand dollars (\$13,000) and not in excess of fourteen thousand dollars (\$14,000), 9 percent in addition of such excess.

Four hundred seventy-five dollars (\$475) upon taxable incomes of fourteen thousand dollars (\$14,000); and upon taxable incomes in excess of fourteen thousand dollars (\$14,000) and not in excess of fifteen thousand dollars (\$15,000), 10 percent in addition of such excess.

Five hundred seventy-five dollars (\$575) upon taxable incomes of fifteen thousand dollars (\$15,000); and upon taxable incomes in excess of fifteen thousand dollars (\$15,000) and not in excess of sixteen thousand dollars (\$16,000), 11 percent in addition of such excess.

Six hundred eighty-five dollars (\$685) upon taxable incomes of sixteen thousand dollars (\$16,000); and upon taxable incomes in excess of sixteen thousand dollars (\$16,000) and not in excess of seventeen thousand dollars (\$17,000), 12 percent in addition of such excess.



INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE ELECTORS

Eight hundred five dollars (\$805) upon taxable incomes of seventeen thousand dollars (\$17,000); and upon taxable incomes in excess of seventeen thousand dollars (\$17,000) and not in excess of eighteen thousand dollars (\$18,000), 13 percent in addition of such excess.

Nine hundred thirty-five dollars (\$935) upon taxable incomes of eighteen thousand dollars (\$18,000); and upon taxable incomes in excess of eighteen thousand dollars (\$18,000) and not in excess of nineteen thousand dollars (\$19,000), 14 percent in addition of such excess.

One thousand seventy-five dollars (\$1,075) upon taxable incomes of nineteen thousand dollars (\$19,000); and upon taxable incomes in excess of nineteen thousand dollars (\$19,000) and not in excess of twenty thousand dollars (\$20,000), 15 percent in addition of such excess.

One thousand two hundred twenty-five dollars (\$1,225) upon taxable incomes of twenty thousand dollars (\$20,000); and upon taxable incomes in excess of twenty thousand dollars (\$20,000) and not in excess of twenty-one thousand dollars (\$21,000), 16 percent in addition of such excess.

One thousand three hundred eighty-five dollars (\$1,385) upon taxable incomes of twenty-one thousand dollars (\$21,000); and upon taxable incomes in excess of twenty-one thousand dollars (\$21,000) and not in excess of twenty-two thousand dollars (\$22,000), 17 percent in addition of such excess.

One thousand five hundred fifty-five dollars (\$1,555) upon taxable incomes of twenty-two thousand dollars (\$22,000); and upon taxable incomes in excess of twenty-two thousand dollars (\$22,000) and not in excess of twenty-three thousand dollars (\$23,000), 18 percent in addition of such excess.

One thousand seven hundred thirty-five dollars (\$1,735) upon taxable incomes of twenty-three thousand dollars (\$23,000); and upon taxable incomes in excess of twenty-three thousand dollars (\$23,000) and not in excess of twenty-four thousand dollars (\$24,000), 19 percent in addition of such excess.

One thousand nine hundred twenty-five dollars (\$1,925) upon taxable incomes of twenty-four thousand dollars (\$24,000); and upon taxable incomes in excess of twenty-four thousand dollars (\$24,000) and not in excess of twenty-five thousand dollars (\$25,000), 20 percent in addition of such excess.

Two thousand one hundred twenty-five dollars (\$2,125) upon taxable incomes of twenty-five thousand dollars (\$25,000); and upon taxable incomes in excess of twenty-five thousand dollars (\$25,000) and not in excess of twenty-six thousand dollars (\$26,000), 21 percent in addition of such excess.

Two thousand three hundred thirty-five dollars (\$2,335) upon taxable incomes of twenty-six thousand dollars (\$26,000); and upon taxable incomes in excess of twenty-six thousand dollars (\$26,000) and not in excess of twenty-seven thousand dollars (\$27,000), 22 percent in addition of such excess.

Two thousand five hundred fifty-five dollars (\$2,555) upon taxable incomes of twenty-seven thousand dollars (\$27,000); and upon taxable incomes in excess of twenty-seven thousand dollars (\$27,000) and not in excess of twenty-eight thousand dollars (\$28,000), 23 percent in addition of such excess.

Two thousand seven hundred eighty-five dollars (\$2,785) upon taxable incomes of twenty-eight thousand dollars (\$28,000); and upon taxable incomes in excess of twenty-eight thousand dollars (\$28,000) and not in excess of twenty-nine thousand dollars (\$29,000), 24 percent in addition of such excess.

Three thousand twenty-five dollars (\$3,025) upon taxable incomes of twenty-nine thousand dollars (\$29,000); and upon taxable incomes in excess of twenty-nine thousand dollars (\$29,000) and not in excess of thirty thousand dollars (\$30,000), 25 percent in addition of such excess.

Three thousand two hundred seventy-five dollars (\$3,275) upon taxable incomes of thirty thousand dollars (\$30,000); and upon taxable incomes in excess of thirty thousand dollars (\$30,000) and not in excess of thirty-one thousand dollars (\$31,000), 26 percent in addition of such excess.

Three thousand five hundred thirty-five dollars (\$3,535) upon taxable incomes of thirty-one thousand dollars (\$31,000); and upon taxable incomes in excess of thirty-one thousand dollars (\$31,000) and not in excess of thirty-two thousand dollars (\$32,000), 27 percent in addition of such excess.

Three thousand eight hundred five dollars (\$3,805) upon taxable incomes of thirty-two thousand dollars (\$32,000), and upon taxable incomes in excess of thirty-two thousand dollars (\$32,000) and not in excess of thirty-three thousand dollars (\$33,000), 28 percent in addition of such excess.

Eight thousand three hundred dollars (\$8,000) upon taxable incomes of thirty-three thousand dollars (\$33,000); and upon taxable incomes in excess of thirty-three thousand dollars (\$33,000) and not in excess of thirty-four thousand dollars (\$34,000), 29 percent in addition of such excess.

Four thousand three hundred seventy-five dollars (\$4,375) upon taxable incomes of thirty-four thousand dollars (\$34,000); and upon taxable incomes in excess of thirty-four thousand dollars (\$34,000) and not in excess of thirty-five thousand dollars (\$35,000), 30 percent in addition of such excess.

Four thousand six hundred seventy-five dollars (\$4,675) upon taxable incomes of thirty-five thousand dollars (\$35,000); and upon taxable incomes in excess of thirty-five thousand dollars (\$35,000) and not in excess of thirty-six thousand dollars (\$36,000), 31 percent in addition of such excess.

Four thousand nine hundred eighty-five dollars (\$4,985) upon taxable incomes of thirty-six thousand dollars (\$36,000); and upon taxable incomes in excess of thirty-six thousand dollars (\$36,000) and not in excess of thirty-seven thousand dollars (\$37,000), 32 percent in addition of such excess.

Five thousand three hundred five dollars (\$5,305) upon taxable incomes of thirty-seven thousand dollars (\$37,000); and upon taxable incomes in excess of thirty-seven thousand dollars (\$37,000) and not in excess of thirty-eight thousand dollars (\$38,000), 33 percent in addition of such excess.

Five thousand six hundred thirty-five dollars (\$5,635) upon taxable incomes of thirty-eight thousand dollars (\$38,000); and upon taxable incomes in excess of thirty-eight thousand dollars (\$38,000) and not in excess of thirty-nine thousand dollars (\$39,000), 34 percent in addition of such excess.

Five thousand nine hundred seventy-five dollars (\$5,975) upon taxable incomes of thirty-nine thousand dollars (\$39,000); and upon taxable incomes in excess of thirty-nine thousand dollars (\$39,000) and not in excess of forty thousand dollars (\$40,000), 35 percent in addition of such excess.

Six thousand three hundred twenty-five dollars (\$6,325) upon taxable incomes of forty thousand dollars (\$40,000); and upon taxable incomes in excess of forty thousand dollars (\$40,000) and not in excess of forty-one thousand dollars (\$41,000), 36 percent in addition of such excess.

Six thousand six hundred eighty-five dollars (\$6,685) upon taxable incomes of forty-one thousand dollars (\$41,000); and upon taxable incomes in excess of forty-one thousand dollars (\$41,000) and not in excess of forty-two thousand dollars (\$42,000), 37 percent in addition of such excess.

Seven thousand fifty-five dollars (\$7,055) upon taxable incomes of forty-two thousand dollars (\$42,000); and upon taxable incomes in excess of forty-two thousand dollars (\$42,000) and not in excess of forty-three thousand dollars (\$43,000), 38 percent in addition of such excess.

Seven thousand four hundred thirty-five dollars (\$7,435) upon taxable incomes of forty-three thousand dollars (\$43,000); and upon taxable incomes in excess of forty-three thousand dollars (\$43,000) and not in excess of forty-four thousand dollars (\$44,000), 39 percent in addition of such excess.

Seven thousand eight hundred twenty-five dollars (\$7,825) upon taxable incomes of forty-four thousand dollars (\$44,000); and upon taxable incomes in excess of forty-four thousand dollars (\$44,000) and not in excess of forty-five thousand dollars (\$45,000), 40 percent in addition of such excess.

Eight thousand two hundred twenty-five dollars (\$8,225) upon taxable incomes of forty-five thousand dollars (\$45,000); and upon taxable incomes in excess of forty-five thousand dollars (\$45,000) and not in excess of forty-six thousand dollars (\$46,000), 41 percent in addition of such excess.

Eight thousand six hundred thirty-five dollars (\$8,635) upon taxable incomes of forty-six thousand dollars (\$46,000); and upon taxable incomes in excess of forty-six thousand dollars (\$46,000) and not in excess of forty-seven thousand dollars (\$47,000), 42 percent in addition of such excess.

Nine thousand fifty-five dollars (\$9,055) upon taxable incomes of forty-seven thousand dollars (\$47,000); and upon taxable incomes in excess of forty-seven thousand dollars (\$47,000) and not in excess of forty-eight thousand dollars (\$48,000), 43 percent in addition of such excess.

Nine thousand four hundred eighty-five dollars (\$9,485) upon taxable incomes of forty-eight thousand dollars (\$48,000); and upon taxable incomes in excess of forty-eight thousand dollars (\$48,000) and not in excess of forty-nine thousand dollars (\$49,000), 44 percent in addition of such excess.