

1954

TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS

Follow this and additional works at: http://repository.uchastings.edu/ca_ballot_props

Recommended Citation

TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS California Proposition 8 (1954).
http://repository.uchastings.edu/ca_ballot_props/553

This Proposition is brought to you for free and open access by the California Ballot Propositions and Initiatives at UC Hastings Scholarship Repository. It has been accepted for inclusion in Propositions by an authorized administrator of UC Hastings Scholarship Repository. For more information, please contact marcusc@uchastings.edu.

8	TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS. Senate Constitutional Amendment No. 32. Provides that local property tax exemption of California-registered vessels, otherwise due to expire January 1, 1955, shall continue, but will include vessels engaged in commercial deep-sea fishing outside State territorial waters, as well as freight and passenger vessels. Exemption will be limited to vessels of more than 100 tons burden.	YES	
		NO	

(For Full Text of Measure, See Page 8, Part II)

Analysis by the Legislative Counsel

This constitutional amendment would add Section 4(a) to Article XIII of the Constitution. It would provide an exemption from local property taxation of a vessel weighing more than 100 tons registered at a port in California and engaged in the transportation of freight or passengers or in commercial deep-sea fishing outside California waters.

There is at present in Section 4 of Article XIII a provision for an exemption from local property taxation until January 1, 1955, of a vessel weighing more than 50 tons registered in California and engaged in transporting freight or passengers. Senate Constitutional Amendment No. 23, Resolutions Chapter 156, of the 1953 Regular Session (Ballot Proposition No. 5) would make permanent the exemption now provided by Section 4 of Article XIII, by removing the date limitation.

While some of the property exempted by this measure would also be exempted by the amendment to Section 4 referred to above, there is no irreconcilable conflict between the two amendments. If both are adopted, both can be given effect, regardless of which receives the higher vote.

Argument in Favor of Senate Constitutional Amendment No. 32

The principle that ocean going vessels should not be taxed locally on the same basis as permanent residents, and that such commerce is important to the economy and prosperity of California, was adopted by the people of this State in 1914, and re-affirmed by popular vote in 1932 to extend the practice until 1955.

The intent of the people in 1914 and 1932 was to include all ocean going commerce in the provisions of the Amendment. However, the faulty language of that Amendment has permitted the intent of the people to be misinterpreted with the result that California's large and important commercial high seas fishing industry has been excluded, from 1939 to date.

Vessels owned by residents of our neighboring states or foreign countries are local tax exempt, thus giving such vessels and their crews definite economic advantages over California owned and operated vessels, if this Amendment is not adopted.

Amendment No. 32 restores the original intent and purpose of the voters in 1914 and 1932.

Experience has shown that vessels under 100 tons spend most of their time in port and the coastal waters, while vessels over 100 tons are out of port and the territorial waters of California practically all of each year, and are on the high seas and foreign waters most all of the time. As the tax principle adopted by the people has applied only to ocean going ships, the 100 ton provision specifically confines the principle to such commerce.

This Amendment treats all ocean going ships with equal tax policy. It contains no special treatment for steamship and major oil companies that are denied to large ocean going fishing vessels. It treats common carriers and private carriers alike.

Oregon, Washington and other coastal states extend fair treatment to all ocean going vessels, whether passenger, freight, oil tanker or fishing vessel.

This is your opportunity to vote for fair and equal treatment for all ocean going vessels that make their home ports in California.

Vote YES on Senate Constitutional Amendment No. 32, and thereby insure continued employment of the many thousands of Californians employed in our California shipyards, canneries and allied industries and ocean going ship operations.

FRED H. KRAFT
Senator 40th District, San Diego County

VINCENT THOMAS
Assemblyman 68th District, Los Angeles County

Argument Against Senate Constitutional Amendment No. 32

Vote NO on Senate Constitutional Amendment No. 32.

When this measure was debated in the Legislature its proponents contended that the intent of the people of California in adopting the provision that ocean going vessels should not be taxed locally on the same basis as property of residents; when the provision of the Constitution was adopted in 1914 was thwarted by faulty language. And that the language, re-affirmed by the people in 1932, is still faulty.

We believe that a special study should be made to be sure that this proposed amendment does express the intent.

The Legislature and the people have been most generous in granting the exemptions from taxes to Churches, Hospitals, Colleges and certain institutions where there is a non-profit feature to the operation—but the present proposal is a subsidy to special interests.

Local levels of government depend on the taxes, large or small, now collected from the vessels in question. The exemption merely shifts the burden to increase the load of local tax payers. If the tax exemption is to build up and aid the fish canneries it would be just as logical to exempt the shore plant as the ocean going plant—the vessel.

Vote NO on this proposed Constitutional Amendment.

ERNEST R. GEDDES
Member of the Assembly
49th District

9	CHURCH EXEMPTION: PROPERTY UNDER CONSTRUCTION. Assembly Constitutional Amendment No. 54. Provides that tax exemption of church buildings in the course of erection includes building equipment and the land on which the building is located.	YES	
		NO	

(For Full Text of Measure, See Page 8, Part II)

Analysis by the Legislative Counsel

This constitutional amendment would extend the church property tax exemption to land for any church building in the course of construction, additional land required for the convenient use and occupation of the building, and the equipment for the building, if the building, equipment, and land are intended to be used exclusively for religious worship. The exemption would apply to taxes becoming a lien after the people vote on this measure.

The present church exemption applies to buildings and the real property on which they are situated required for the convenient use and occupation of the buildings when they are used solely, exclusively for religious worship and also to such buildings in the course of construction intended to be used for such purposes. Neither it nor the extension proposed by this amendment is applicable to buildings rented for religious purposes.

8 TAX EXEMPTION OF COMMERCIAL AND FISHING VESSELS. Senate Constitutional Amendment No. 32. Provides that local property tax exemption of California-registered vessels, otherwise due to expire January 1, 1955, shall continue, but will include vessels engaged in commercial deep-sea fishing outside State territorial waters, as well as freight and passenger vessels. Exemption will be limited to vessels of more than 100 tons burden.	YES	
	NO	

(This proposed amendment does not expressly amend any existing section of the Constitution, but adds a new section thereto; therefore, the provisions thereof are printed in **BLACK-FACED TYPE** to indicate that they are **NEW**.)

PROPOSED AMENDMENT TO ARTICLE XIII

Sec. 4(a). All vessels of more than 100 tons burden registered at any port in this State and engaged in the transportation of freight or passengers or in commercial deep-sea fishing operations outside the territorial waters of this State shall be exempt from taxation except for state purposes.

9 CHURCH EXEMPTION: PROPERTY UNDER CONSTRUCTION. Assembly Constitutional Amendment No. 54. Provides that tax exemption of church buildings in the course of erection includes building equipment and the land on which the building is located.	YES	
	NO	

(This proposed amendment expressly amends an existing section of the Constitution, therefore, **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKE-OUT TYPE**, and **NEW PROVISIONS** proposed to be **INSERTED** are printed in **BLACK-FACED TYPE**.)

PROPOSED AMENDMENT TO ARTICLE XIII

Sec. 14. All buildings and equipment, and so much of the real property on which they are situated and as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, or in the case of a and any building and its equipment in the course of erection, the same is together with the land on which it is located as may be required for the convenient use and occupation of the building, if such building, equipment and land are intended to be used solely and exclusively for religious worship, shall be free from taxation; provided, that no building so used or, if in the course of erection, intended to be so used, its equipment or the land on which it is located, which may be rented for religious purposes and rent received by the owner therefor, shall be exempt from taxation.

10 TERMS OF STATE OFFICERS. Assembly Constitutional Amendment No. 1. Fixes terms of Assemblymen at four instead of two years, one-half of members being elected every second year. Fixes terms of State Senators at six instead of four years, approximately one-third being elected every two years. Limits future Governors to two successive terms.	YES	
	NO	

(This proposed amendment expressly amends existing sections of the Constitution, therefore, **EXISTING PROVISIONS** proposed to be **DELETED** are printed in **STRIKE-OUT TYPE**, and **NEW PROVISIONS** proposed to be **INSERTED** are printed in **BLACK-FACED TYPE**.)

PROPOSED AMENDMENTS TO ARTICLES IV AND V

First, That Section 3 of Article IV of the Constitution of the State be amended to read as follows:

Sec. 3. Members of the Assembly shall be elected in the year 1879, at the time and in the manner now provided by law. The second election of members of the Assembly after the adoption of this Constitution shall be on the first Tuesday after the first Monday in November, 1880. Thereafter, Members of the Assembly shall be chosen biennially, and their term of office shall be two years 1956, and thereafter, shall be chosen for a term of four years; and each election shall be on the first Tuesday after the first Monday in November; unless otherwise ordered by the Legislature. The seats of 40 Members of the Assembly elected in the year 1956 from the even-numbered districts shall be vacated at the expiration of the second year, so that half of the Members of the Assembly shall be elected every two years.

Second, That Section 4 of Article IV of the Constitution of the State is amended to read:

Sec. 4. Senators shall be chosen in the manner and for the term of four years prescribed in Section 5 hereof, at the same time and places as Members of the Assembly, and no person shall be a member of the Senate or Assembly who has not been a citizen and inhabitant of the State three years, and of the district for which he shall be chosen one year, next before his election.

Third, That Section 5 of Article IV of the Constitution of the State is amended to read:

Sec. 5. The Senate shall consist of 40 members, and the Assembly of 80 members, to be elected by districts, numbered as hereinafter provided. The seats of the 20 Senators elected in the year 1892 from the odd-numbered districts shall be vacated at the expiration of the second year, so that one-half of the Senators shall be elected every two years; provided, that all the Senators elected at the first election under this Constitution shall hold office for the term of three years. The seats of 13 Senators elected in the year 1954 from the even-numbered Districts 2 to 26, inclusive, shall be vacated at the expiration of the fourth year; those of the seven Senators elected in the year 1954 from the even-numbered Districts 28 to 40, inclusive, shall be vacated at the expiration of the sixth year; those of the six Senators elected in the year 1956 from the odd-numbered Districts 1 to 11, inclusive, shall be vacated at the end of the