

LOS ANGELES SOUTH CHAMBER OF COMMERCE

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CALIFORNIA ASSEMBLY - JOBS & THE ECONOMY

AB-398 (2019-2020)

COVID-19 Local Government and School Recovery and Relief Act.

Introduced by Assemblymember [David Chiu](#)

Purpose

- Existing law imposes various taxes, including taxes on the privilege of engaging in certain activities. The Fee Collection Procedures Law, the violation of which is a crime, provides procedures for the collection of certain fees and surcharges. Existing law establishes the California Department of Tax and Fee Administration in the Government Operations Agency to administer various statutory taxes and fees, as provided. Existing law provides that the Controller shall superintend the fiscal concerns of the state.

Status

- 11/30/20: From Senate committee without further action.
- [History](#)

Impact

- Imposes a five-year "headcount tax" on companies with more than 500 employees at the rate of \$275 per employee beginning January 1, 2021.

Position

- Recommended Position: **Oppose**

Read the official bill. [Click Here](#)

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