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Revenue and Taxation Code § 6016.3 – Compiled April, 2011

Our review of the annotated history of this statute reveals the following legislative history (every “c.” below represents a separate legislative bill):

Added: 1965x, c. 2x

Amended: 1971, c. 1634; 1971, c. 1777

The **two** amendments in **1971** accomplished the following:

Chapter 1634:

6016.3. “Tangible personal property,” for the purpose of this part, includes any leased fixtures if the lessor has the right to remove the fixtures upon breach or termination of the lease, unless the lessor is also the lessor of the realty.

Chapter 1777:

6016.3. “Tangible personal property,” for the purpose of this part, includes any leased fixtures if the lessor has the right to remove the fixtures upon breach or termination of the lease, unless the lessor is also the lessor of the realty.
Sec. 4. Section 6016.3 is added to the Revenue and Taxation Code.

Tracing Statutory Language:

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