

Date of Hearing: April 22, 2025

Fiscal: Yes

ASSEMBLY COMMITTEE ON PRIVACY AND CONSUMER PROTECTION

Rebecca Bauer-Kahan, Chair

AB 796 (Lowenthal) – As Amended March 28, 2025

SUBJECT: Social media platforms: advertising: tax

SYNOPSIS

The “free” internet, despite its many boons, has come with enormous costs. The spectacular profitability of digital advertising has created powerful incentives for social media platforms to design their websites to mesmerize users with features carefully designed to exploit human psychology while harvesting their data in order to feed them targeted ads. It appears to be no coincidence that as much of adolescent social life has shifted online over the last decade, mental health challenges for this demographic have skyrocketed.

This bill, the California Social Media Accountability Act, imposes, from 2026 to 2031, an unspecified tax on social media platforms’ annual gross receipts derived from social media advertisements in California. Revenues from this tax would be deposited in the Social Media Safety Trust Fund, which would be subdivided, in unspecified portions, into accounts relating to education, mental health, research and development, and social services.

The bill is sponsored by the Organization for Social Media Safety and is opposed by a broad coalition of industry associations and organizations representing businesses and entities that advertise on social media platforms.

If passed by this Committee, this bill will next be heard by the Revenue and Taxation Committee.

THIS BILL:

- 1) Makes certain findings and declarations related to the impact of social media on adolescents and society, the state’s authority to impose taxes and regulate commerce, and the intent of the bill to establish a program to help offset harms caused by adolescent social media use.
- 2) Defines:
 - a. “Social media platform” as a public or semipublic internet-based service or application that has users in California and that meets both of the following criteria:
 - i. A substantial function of the service or application is to connect users in order to allow users to interact socially with each other within the service or application. A service or application that provides email or direct messaging services shall not be considered to meet this criterion on the basis of that function alone.
 - ii. The service or application allows users to do all of the following:

1. Construct a public or semipublic profile for purposes of signing into and using the service or application.
 2. Populate a list of other users with whom an individual shares a social connection within the system.
 - i. Create or post content viewable by other users, including, but not limited to, on message boards, in chat rooms, or through a landing page or main feed that presents the user with content generated by other users.
 - b. “Advertisement” as a paid message or posting, including video, text, illustration, or audio, which is rendered in exchange for consideration and is disseminated by a social media platform provider by means of a social media platform in any manner, for the purpose of inducing, or which is likely to induce, directly or indirectly, the purchase of a commercial product or service.
 - c. “Social media provider” or “provider” as a person who, for commercial purposes in or affecting commerce, provides, manages, operates, or controls a social media platform.
- 3) Imposes, from 2026 to 2031, a tax, at an unspecified rate, on social media platforms’ annual gross receipts derived from the purchase of advertisements for distribution on the providers’ social media platform.
- a. Gross receipts for these purposes include only purchases that originate in California or purchases for advertisements distributed to persons residing in California. Gross receipts do not include:
 - i. The cost of advertising services that the social media platform provider refunds in cash or credit.
 - ii. Purchases by nonprofits or for which the purchaser’s aggregate gross payments to the social media platform provider for advertisements within the calendar year have not exceeded \$100,000.
- 4) Establishes, until 2031, the Social Media Safety Trust Fund for which moneys collected from the tax described above are continuously appropriated and allocated, in unspecified portions, into the following accounts:
- a. Education Account, for expenditures to ensure the public is educated on how to mitigate the risks of adolescent social media platform use, as specified.
 - b. Mental Health Care Account, for expenditures to ensure that children and their caregivers receive appropriate mental health care services and support for mental health risks associated with adolescent social media platform use, as specified.
 - c. Research and Development Account, for expenditures to ensure that research of best practices for all programs and services relating to adolescent social media safety and to advance the public’s understanding of social media platform safety and

expenditures to ensure development of technology to protect children from the dangers associated with social media platform use, as specified.

- d. Social Services Account, for expenditures to ensure that children harmed through using social media platforms, including, cyberbullying, sexual predation, and human trafficking, receive appropriate social services and at-risk youth receive appropriate social services to prevent, mitigate, and respond to harms relating to adolescent social media platform use, as specified.

EXISTING LAW:

- 1) Establishes the federal Internet Tax Freedom Act (ITFA), which prohibits states from imposing “multiple or discriminatory taxes on electronic commerce.” (ITFA, § 1101(a)(2), 47 U.S.C. § 151, note.)
- 2) Under the Fee Collection Procedures Law, provides procedures for the collection of certain fees and surcharges and is administered by the California Department of Tax and Fee Administration. (Rev. & Tax Code § 55001 *et seq.*)
- 3) Imposes a sales tax on retailers for the privilege of selling tangible personal property, based on the retailer’s gross receipts from such sales in this state. (Rev. & Tax Code § 6001 *et seq.*)
- 4) Establishes the Marketplace Facilitator Act, which requires marketplace facilitators to pay tax on retail sales made through their marketplace for delivery to California customers. (Rev. & Tax Code § 6040 *et seq.*)
- 5) Provides for the taxation of sales, other than sales of tangible personal property, with a sufficient nexus to the state, as specified. (Rev. & Tax Code § 25136.)

COMMENTS:

- 1) **Author’s statement.** According to the author:

AB 796 establishes the California Social Media Accountability Act, which imposes a tax on in-state “social media advertising”. The generated revenue will be distributed into a new California Social Media Safety Trust Fund, which will fund current and new programs to protect California’s adolescent residents from the harms caused by social media use.

The California Social Media Accountability Act addresses the significant and pervasive harms caused by social media platforms impacting California’s residents under the age of 18. In holding the social media industry directly accountable for the damages it is causing, including the billions spent by California’s taxpayers to address these harms, the Social Media Accountability Act creates an ongoing funding mechanism to support and distribute evidenced-based interventions that will protect California’s children.

- 2) **Social media and youth mental health.** The early 2010s saw a major upsurge in adolescent depression and anxiety, self-harm, and suicide. The trend is concentrated in Gen Z, and girls are

more impacted than boys.¹ As of 2021, relative rates of depression in teen girls and boys had increased by roughly 150% compared to 2010.² The trend is reflected in objective measures, including hospitalizations from self-harm. In 2020, young teenage girls were hospitalized for self-harm, primarily from cutting, at three times the rate they were in 2010.³ Young teen suicide more than doubled in this timeframe.⁴ Similar trends have been observed in several western countries.⁵ These trends track “the years when adolescents in rich countries traded their flip phones for smartphones and moved much more of their social lives online – particularly onto social-media platforms designed for virality and addiction.”⁶

In May 2023, former Surgeon General Vivek Murthy issued an advisory warning of the potential mental health impacts of social media on young people. The advisory recognizes the benefits of social media for some users but concludes “the current body of evidence indicates that while social media may have benefits for some children and adolescents, there are ample indicators that social media can also have a profound risk of harm to the mental health and well-being of children and adolescents.”⁷ While noting that several complex factors shape social media’s influence on children and adolescents, the Surgeon General points to two primary risk factors: 1) harmful content, and 2) excessive and problematic use. Harmful content includes:

- Extreme content such as live depictions of self-harm acts, like asphyxiation or cutting, “which can normalize such behaviors, including through the formation of suicide pacts and posing of self-harm models for others to follow.”⁸
- Bullying and harassment: roughly two-thirds of adolescents are “often” or “sometimes” exposed to hate-based content, with nearly 75% of adolescents stating that social media sites do a fair to poor job of addressing online harassment and bullying.⁹
- Predatory behaviors, including financial or sexual exploitation of children and adolescents; nearly 6-in-10 adolescent girls surveyed had received unwanted advances from strangers on social media platforms.¹⁰

¹ Haidt, “The Teen Mental Illness Began Around 2012” *After Babel* (2023), <https://www.afterbabel.com/p/the-teen-mental-illness-epidemic>, summarizing Haidt et al, “Adolescent mood disorders since 2010: A collaborative review” (ongoing) available at

https://docs.google.com/document/d/1diMvsMeRphUH7E6D1d_J7R6WbDdgnzFHDHPx9HXzR5o/edit?tab=t.0#.

² *Id.*

³ *Id.* For older teens, the increase for girls was 48%; for boys, 37%.

⁴ *Id.* For older teens, the increase for girls was 63.9%; for boys, 35%.

⁵ A series of articles from Haidt and Rausch addresses this issue under the header “The International Mental Health Crisis” on Haidt’s Substack, *After Babel*, <https://www.afterbabel.com/t/the-international-mental-health-crisis>.

⁶ Haidt, “End the Phone-Based Childhood Now” *The Atlantic* (March 13, 2024), <https://www.theatlantic.com/technology/archive/2024/03/teen-childhood-smartphone-use-mental-health-effects/677722/>.

⁷ “Social Media and Youth Mental Health: The U.S. Surgeon General’s Advisory” (May 23, 2023) p. 4, <https://www.hhs.gov/sites/default/files/sg-youth-mental-health-social-media-advisory.pdf>. (“Surgeon General’s Advisory”).

⁸ *Id.* at p. 8.

⁹ Alhajji et al., “Cyberbullying, Mental Health, and Violence in Adolescents and Associations With Sex and Race: Data From the 2015 Youth Risk Behavior Survey” *Global pediatric health* (2019), <https://journals.sagepub.com/doi/10.1177/2333794X19868887>; Vogels, “Teens and Cyberbullying,” Pew Research Center: *Internet, Science & Tech* (2022), <https://www.pewresearch.org/internet/2022/12/15/teens-and-cyberbullying-2022/>.

¹⁰ Nesi, et al., “Teens and mental health: How girls really feel about social media” Common Sense Media (2023), <https://www.commonsensemedia.org/research/teens-and-mental-health-how-girls-really-feel-about-social-media>.

The advisory also cites studies showing that on a typical weekday, nearly one in three adolescents report using screens – most commonly, social media – until midnight or later.¹¹ One third or more of girls aged 11-15 feel “addicted” to certain platforms. Excessive use correlates with attention problems, feelings of exclusion, and sleep problems.¹² Poor sleep, in turn, is linked with neurological development issues, depression, and suicidality.¹³ These findings are borne out by the observations of platforms themselves: internal Meta research detailed in a recent lawsuit concluded that “when social media use displaces sleep in adolescents, it is negatively correlated to indicators of mental health.”¹⁴

Excessive use is driven in part by systems that are optimized to maximize user engagement through design features, such as recommendation algorithms, likes, push notifications, auto-play, and endless scroll.¹⁵ According to a former social media company executive’s statements, such features were designed intentionally to increase time spent through features that “give you a little dopamine hit every once in a while.”¹⁶ These features “can trigger pathways comparable to addiction.”¹⁷ Young people with still-developing pre-frontal cortexes who crave social reward and lack inhibition are especially susceptible.¹⁸ As of 2024, the average daily social media usage for US adolescents was 4.8 hours.¹⁹

3) How does digital advertising work? A recent article in the Notre Dame Law Review describes how digital platforms offering “free” services profit by having users watch ads and tender their data:

To illustrate the new tax problems in the platform economy, consider the hypothetical example of Mary. Mary, a single millennial lawyer living in Maryland, wants to purchase new business attire online. Mary is particularly interested in basic business casual, not too luxurious, and she begins “googling” key words like “business casual for women.” For no explicit charge, Google shows search results, such as suits by J. Crew, Banana Republic, and H&M. Mary clicks only on J. Crew and skips other brands. For Google, the data it collects from Mary about “business casual for women” is information that it can, and does, monetize in order to provide its “free” service. So, it is not surprising that when Mary visits her favorite YouTube channel to watch a new video clip, YouTube shows an advertisement for J. Crew, which Mary is now more likely to click on or at least not to skip.

¹¹ Rideout, V., & Robb, M. B. “Social media, social life: Teens reveal their experiences” Common Sense Media (2018), <https://www.commonsensemedia.org/sites/default/files/research/report/2018-social-mediasocial-life-executive-summary-web.pdf>.

¹² Surgeon General’s Advisory, *supra*, at p. 10.

¹³ *Ibid.*

¹⁴ *Arizona et al. v. Meta Platforms, Inc.*, *supra*.

¹⁵ Burhan & Moradzadeh, “Neurotransmitter Dopamine and its Role in the Development of Social Media Addiction” 11 Journal of Neurology & Neurophysiology 507 (2020), <https://www.iomcworld.org/open-access/neurotransmitter-dopamine-da-and-its-role-in-the-development-of-social-mediaaddiction.pdf>.

¹⁶ Alex Hern, ‘Never get high on your own supply’ – why social media bosses don’t use social media,” *The Guardian* (Jan. 23, 2018), <https://www.theguardian.com/media/2018/jan/23/never-get-high-on-your-own-supply-why-social-media-bosses-dont-use-social-media>.

¹⁷ Surgeon General’s Advisory, *supra*, at p. 9.

¹⁸ *Ibid.*

¹⁹ Dr. Vivek Murthy, “Surgeon General: Why I’m Calling for a Warning Label on Social Media Platforms” *New York Times* (Jun. 17, 2024), <https://www.nytimes.com/2024/06/17/opinion/social-media-health-warning.html>.

In sum, digital platforms (Google) sell user-advertisers (J. Crew) precisely targeted, individualized, and verifiable access to user-consumers (Mary). Their business practice relies on two-sided, mutually reinforcing transactions. On one side, user-advertisers pay digital advertising platforms to place their ads in front of user-consumers. On the other, the platforms engage in a barter with user-consumers: exchanging services (e.g., social networking, search, maps, etc.) for the right to place targeted advertising in front of them and to collect enormous amounts of user data (e.g., where those users browse the web, how they use the platforms' services, or whether they click on an ad) including by installing small bits of tracking code on user-consumers' computers. These transactions are often conducted simultaneously, and the success of the first side of the transaction depends at every step on the barter exchange (e.g., platforms simultaneously show a user-consumer a targeted ad, collect data about that users' activities, adapt ads in real time to increase chance of affecting user behavior, and get paid by the advertiser based on the user's activities).²⁰

These practices are supported by a massive consumer surveillance network. A recent report from Consumer Reports found that on average Facebook received personal information from 2,230 companies for each user. In one case, nearly 48,000 different companies were found in the data of a single person. Over 186,000 companies provided Facebook data on the study's 709 participants.²¹

4) **Taxes on digital advertisements.** Digital advertising has become a major source of growth for many of the largest tech companies. In the fourth quarter of 2023 alone, Alphabet's Google ad business yielded \$65.5 billion in revenues, Meta's online ad sales brought in \$38.7 billion, and Amazon's brought in \$14.7 billion. A major component of this growth is from China-based advertisers; in 2023, 10% of Meta's sales were from China.²²

Currently two US states – New Mexico and Maryland – and 12 countries, including Austria, Turkey, and India, tax ad revenues. New Mexico imposes a 4.9 percent tax as part of its broader business gross receipts tax.²³ Maryland, by contrast, imposes a specific tax on digital advertising. The tax rate is progressive, beginning at 2.5% for entities with global annual revenues between \$100 million and \$1 billion, and topping out at 10% for businesses with global annual revenues exceeding \$15 billion.²⁴ The tax rate is calculated based on an entity's global annual revenues but is then applied only to the entity's annual gross revenues derived from digital advertising services in Maryland.²⁵ It is estimated that the tax will generate roughly \$250 million a year, to be used for education.²⁶

²⁰ Kim and Shanske, "State digital services taxes: a good and permissible idea (despite what you might have heard)" (Dec. 2022) 98 Notre Dame L. Rev. 741, 744-745.

²¹ Marti et al, "Who Shares Your Information With Facebook? Sampling the Surveillance Economy in 2023" (2024), https://innovation.consumerreports.org/wp-content/uploads/2024/01/CR_Who-Shares-Your-Information-With-Facebook.pdf.

²² Vanian, Digital ad market shows signs of sharp rebound as Meta, Amazon point to growth (Feb. 5, 2024) CNBC, <https://www.cnbc.com/2024/02/05/digital-ads-show-signs-of-rebound-as-meta-amazon-point-to-growth.html>.

²³ "New Mexico tax department adopts rules clarifying when receipts from digital advertising services are taxable" (Dec. 22, 2023) Tax News Update, [New Mexico tax department adopts rules clarifying when receipts from digital advertising services are taxable \(ey.com\)](https://www.ey.com/en-us/tax/tax-news-update/new-mexico-tax-department-adopts-rules-clarifying-when-receipts-from-digital-advertising-services-are-taxable)

²⁴ Md. Code Ann., Tax-Gen § 7.5-103.

²⁵ Id. §§ 7.5-102; 7.5-101(c).

²⁶ "State digital services taxes: a good and permissible idea (despite what you might have heard)," *supra*, at p. 760.

There are several possible rationales for imposing a digital ad tax. One such rationale is maintaining uniformity of taxes on consumption. As the economy has digitized, states have sought to maintain the consumption tax base by extending sales taxes to products that are purchased online. The United States Supreme Court's decision arguably helped pave the way for such taxes in *South Dakota v. Wayfair* (2018) 585 U.S. 162, which held that businesses need only have an economic, rather than physical, presence in a state in order to be subjected to its sales tax.

Promoting regulatory goals is another rationale. In a 2019 opinion piece in the *New York Times*, Nobel Laureate Paul Romer argued for a tax on digital advertising. The dominant digital platform companies, he argued, "have created a haven for dangerous misinformation and hate speech that has undermined trust in democratic institutions. And it is troubling when so much information is controlled by so few companies." A digital tax could serve as a means of prompting the largest tech companies to shift to a different revenue-generating model that does not incentivize deploying addictive features to harvest user information in order to sell targeted digital ads. Romer argued such a tax would be more effective than antitrust law, which "addresses mainly the harm from price gouging, not the other kinds of harm caused by these platforms, such as stifling innovation and undermining the institutions of democracy." Romer also asserted that structuring the tax to be progressive would "make sure that dominant social media platforms bear the brunt of the tax" without unduly burdening new market entrants.²⁷

5) This bill would impose a tax on social media advertising. This bill imposes, from 2026 to 2031, a tax, at an unspecified rate, on social media platforms' annual gross receipts derived from the purchase of advertisements for distribution on the providers' social media platform. These receipts include only purchases that originate in California or for advertisements distributed to Californians. They do not include purchases by nonprofits or for which the purchaser's payments to the platform did not exceed \$100,000 in the taxable year.

Revenues from this tax would be deposited in the Social Media Safety Trust Fund, which would be subdivided, in unspecified portions, into the following accounts:

- Education Account, for expenditures to ensure the public is educated on how to mitigate the risks of adolescent social media platform use, as specified.
- Mental Health Care Account, for expenditures to ensure that children and their caregivers receive appropriate mental health care services and support for mental health risks associated with adolescent social media platform use, as specified.
- Research and Development Account, for expenditures to ensure that research of best practices for all programs and services relating to adolescent social media safety and to advance the public's understanding of social media platform safety and expenditures to ensure development of technology to protect children from the dangers associated with social media platform use, as specified.
- Social Services Account, for expenditures to ensure that children harmed through using social media platforms, including, cyberbullying, sexual predation, and human

²⁷ Romer, "A Tax That Could Fix Big Tech" *New York Times* (May 6, 2019), <https://www.nytimes.com/2019/05/06/opinion/tax-facebook-google.html>.

trafficking, receive appropriate social services and at-risk youth receive appropriate social services to prevent, mitigate, and respond to harms relating to adolescent social media platform use, as specified.

The bill is similar in concept to last year's AB 2829 (Papan), which passed this Committee by a vote of 6-3.

6) **Internet Tax Freedom Act.** The opposition coalition asserts the bill violates the Internet Tax Freedom Act, which prohibits a “discriminatory” tax on electronic commerce that “is not generally imposed and legally collectible by such State . . . on transactions involving similar property, goods, services, or information accomplished through other means.”²⁸ Opponents assert that the bill is discriminatory because there is no analogous tax on traditional forms of advertisements.

A similar challenge to a digital advertising tax in Maryland is underway. Law Professors Young Ran (Christine) Kim and Darien Shanske argue that Maryland's tax will survive an ITFA challenge because it provides meaningful taxation on a novel kind of consumption. They assert that digital advertisements, unlike traditional advertisements, are typically part of a broader extractive scheme to collect data on users in order to actively predict their interests and show users targeted advertisements. Such transactions arguably may be characterized as a hidden form of consumption – the exchange of entertainment for data – that is unique to the digital realm. Accordingly, a court could conclude that the unique character of digital advertisement services finds no analog in traditional commerce and so is not discriminatory.²⁹

ARGUMENTS IN SUPPORT: The Organization for Social Media Safety, the bill's sponsor, writes:

California has long been a leader in safeguarding children, including pioneering auto safety laws and anti-tobacco campaigns. AB 796 is the next critical step in this leadership. By establishing the Social Media Safety Trust Fund, AB 796 will ensure that we have a sustained funding source to support our youth in the social media age, protecting mental health, educating families, and holding social media platforms accountable. It is an innovative solution commensurate with the scale of the problem.

Every day, California families are grappling with the fallout of harmful social media content: the cyberbullied teen who will not go to school, the child in therapy for a social media-induced eating disorder, and the family grieving a loss from a social media-facilitated drug sale or suicide. AB 796 will help fund counseling for the cyberbullied, recovery programs for the addicted, education for the unaware, and research to guide further action. All of this is achieved not by burdening parents or users, but by asking multi-billion-dollar social media companies to reinvest a portion of their ad profits into protecting the very consumers, children, who make those profits possible.

ARGUMENTS IN OPPOSITION: A broad coalition of opponents jointly writes that the bill:

²⁸ 47 U.S.C. § 1105(2)(A)(i).

²⁹ Kim and Shanske, “State digital services taxes: a good and permissible idea (despite what you might have heard)” (Dec. 2022) 98 Notre Dame L. Rev. 741, 744-745.

Increases Costs for Small California Advertisers and Raises Prices for Consumers. The economic burden of a digital advertising tax will fall squarely on California purchasers, as the tax imposed by AB 796 is limited to revenue from advertising services generated within California. Social media companies subject to the tax would pass the cost on to their California advertisers, either indirectly through price increases or more directly by adding the tax to their invoices, like a sales tax. The tax would make otherwise affordable and effective digital advertising channels prohibitively expensive in an already inflationary economy. In addition, the tax would raise costs for small- and medium-sized businesses that buy digital advertising services – a crucial part of the modern business plans of many small businesses – causing them to raise prices for consumers, where the ultimate burden of any tax always falls.

Unconstitutional Under ITFA. AB 796 is similar to Maryland’s first-in-the-nation digital advertising tax, enacted in 2020, which has been the subject of litigation since its passage. Maryland’s elected comptroller at that time, the defendant in several of the suits concerning the digital advertising tax, has publicly stated he believes the state should no longer expend resources “to defend a law that was constitutionally questionable at the time of enactment.” AB 796 would be met with legal challenges similar to those filed in Maryland.

The Internet Tax Freedom Act, implemented by the Clinton administration in 1998 and made permanent by the Obama administration in 2016, prohibits discriminatory taxes on electronic commerce, defined as “any transaction conducted over the Internet or through Internet access, comprising the sale, lease, license, offer or delivery of property, goods, services, or information, whether or not for consideration.” The federal law expressly prohibits states or political subdivisions from imposing “discriminatory taxes on electronic commerce.”³⁰ Only online platforms would be subject to the tax, while traditional forms of advertising would not be taxed. AB 796 would impose a discriminatory tax on digital advertising, in clear violation of the Internet Tax Freedom Act.

Harms California's Business Climate. AB 796 would create a disincentive for businesses to locate and grow in California, and would exacerbate California's reputation as a challenging state in which to do business. AB 796 would put California at odds with the 49 other states, creating a new discriminatory tax on businesses operating in the state.

Legislature Would Relinquish Control to Regulators Over Critical Policy Questions. AB 796 lacks detailed language on the sourcing of receipts for the digital advertising tax. AB 796 simply states that the tax would apply to “only purchases that originate in California or purchases for advertisements distributed to persons residing in California.”

Leaving important sourcing rules to the regulatory process ignores the important policy implications of a broad-based digital advertising tax. For instance, how will California determine who is in the state? Will California use a network-based tracking system? Will the state utilize Wi-Fi positioning of mobile devices? How will the state handle the growing utilization of encryption to obscure users’ locations? Is it even realistically possible to reliably obtain the information necessary for sourcing? As the answers to these and other

³⁰ 47 U.S. Code § 151, n. § 1101(a)(2).

questions would have major impacts on the tax, they should be decided by elected lawmakers rather than being left open to interpretation by appointed officials at the state tax agencies.

Advertising Revenue Already Is Subject to the Corporate Income Tax. Revenue derived from online advertising is captured under the state's corporate income tax. Imposing a new tax on digital advertising would create an onerous burden on California businesses that would result in increasing small businesses' operating costs.

REGISTERED SUPPORT / OPPOSITION:

Support

Organization for Social Media Safety (Sponsor)

Opposition

Association of National Advertisers
California Association of Realtors
California Attractions and Parks Association
California Chamber of Commerce
California Retailers Association
California Taxpayers Association (CALTAX)
Computer & Communications Industry Association
Contra Costa Taxpayers Association
Council on State Taxation
Family Business Association of California
National Federation of Independent Business
Orange County Taxpayers Association
Silicon Valley Leadership Group
Solano County Taxpayers Association
Southern California Rental Housing Association

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