



June 22, 2021

The Honorable Steve Glazer  
Member, California State Senate  
State Capitol, Room 5108  
Sacramento, CA 95814

**RE: Senate Bill 792 – SUPPORT  
As Amended May 20, 2021**

Dear Senator Glazer:

On behalf of the Rural County Representatives of California (RCRC), I am writing to express our support for your Senate Bill 792, which would require specific retailers to include with their sales tax returns a schedule that reports the gross receipts from sales of property for each local jurisdiction where it shipped or delivered to a purchaser in that jurisdiction. RCRC is association of thirty-seven rural California counties, one of which is Madera County, and the RCRC Board of Directors is comprised of elected supervisors from those member counties.

The ever-growing trend of online sales across the state is having significant impacts on California's economy. In particular, rural communities that would otherwise benefit from a distribution of sales tax under the Bradley-Burns Uniform Sales Tax Act (Bradley-Burns) tied to the jurisdiction of the purchaser's residence are now finding diminishing revenues as Bradley-Burns allocations are made at the point-of-sale where distribution centers, company offices, or warehouses are located. Rural communities are unnatural fits for centralized distribution or sales of goods for major retailers, making it nearly impossible to compete or incentivize companies to locate in those areas. The current practice of "kickback agreements" where municipalities give retailers a percentage of Bradley-Burns allocations in exchange for certain economic development benefits also skew toward urban and suburban areas with more space for industrial development.

SB 792 would place new reporting requirements on retailers with more than \$1 million in transacted online revenue during the previous year to help demonstrate that economic development agreements divert revenues away from jurisdictions that would receive residence-based Bradley-Burns allocations. This will give the state a better understanding of the true economic development costs to rural, socioeconomically

1215 K Street, Suite 1650, Sacramento, CA 95814 | [www.rcrcnet.org](http://www.rcrcnet.org) | 916.447.4806 | Fax: 916.448.3154

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challenged areas where purchases are being made online with no benefit to the jurisdictions.

For these reasons, RCRC supports your SB 792. If you should have any questions, please do not hesitate to contact me at [sheaton@rcrcnet.org](mailto:sheaton@rcrcnet.org) or (916) 447-4806.

Sincerely,

A handwritten signature in black ink, appearing to read "Staci Heaton", written over a light gray circular stamp.

STACI HEATON  
Senior Regulatory Affairs Advocate

cc: Members of the Assembly Revenue & Taxation Committee  
Consultant, Assembly Revenue & Taxation Committee



July 7, 2021

The Honorable Lorena Gonzalez  
Chair, Assembly Appropriations Committee  
State Capitol, Room 2144  
Sacramento, CA 95814

**RE: Senate Bill 792 (Glazer) – SUPPORT  
As Amended May 20, 2021**

Dear Assembly Member Gonzalez:

On behalf of the Rural County Representatives of California (RCRC), I am writing to express our support for Senate Bill 792, authored by Senator Steve Glazer, which would require specific retailers to include with their sales tax returns a schedule that reports the gross receipts from sales of property for each local jurisdiction where it shipped or delivered to a purchaser in that jurisdiction. RCRC is association of thirty-seven rural California counties, one of which is Madera County, and the RCRC Board of Directors is comprised of elected supervisors from those member counties.

The ever-growing trend of online sales across the state is having significant impacts on California's economy. In particular, rural communities that would otherwise benefit from a distribution of sales tax under the Bradley-Burns Uniform Sales Tax Act (Bradley-Burns) tied to the jurisdiction of the purchaser's residence are now finding diminishing revenues as Bradley-Burns allocations are made at the point-of-sale where distribution centers, company offices, or warehouses are located. Rural communities are unnatural fits for centralized distribution or sales of goods for major retailers, making it nearly impossible to compete or incentivize companies to locate in those areas. The current practice of "kickback agreements" where municipalities give retailers a percentage of Bradley-Burns allocations in exchange for certain economic development benefits also skew toward urban and suburban areas with more space for industrial development.

SB 792 would place new reporting requirements on retailers with more than \$50 million in transacted online revenue during the previous year to help demonstrate that economic development agreements divert revenues away from jurisdictions that would receive residence-based Bradley-Burns allocations. This will give the state a better understanding of the true economic development costs to rural, socioeconomically

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challenged areas where purchases are being made online with no benefit to the jurisdictions.

For these reasons, RCRC respectfully requests your 'Aye' vote when this measure is heard before your Committee. If you should have any questions, please do not hesitate to contact me at [sheaton@rcrcnet.org](mailto:sheaton@rcrcnet.org) or (916) 447-4806.

Sincerely,

A handwritten signature in black ink, appearing to read "Staci Heaton", with a stylized flourish at the end.

STACI HEATON  
Senior Regulatory Affairs Advocate

cc: The Honorable Steve Glazer, Member of the State Senate  
Members of the Assembly Appropriations Committee  
Consultant, Assembly Appropriations Committee



September 21, 2021

The Honorable Gavin Newsom  
Governor, State of California  
State Capitol, First Floor  
Sacramento, CA 95814

**RE: Senate Bill 792 (Glazer) – REQUEST FOR SIGNATURE**

Dear Governor Newsom:

On behalf of the Rural County Representatives of California (RCRC), I respectfully request your signature on Senate Bill 792. SB 792, authored by Senator Steve Glazer, would require specific retailers to include with their sales tax returns a schedule that reports the gross receipts from sales of property for each local jurisdiction where it shipped or delivered to a purchaser in that jurisdiction. RCRC is association of thirty-seven rural California counties, one of which is Madera County, and the RCRC Board of Directors is comprised of elected supervisors from those member counties.

The ever-growing trend of online sales across the state is having significant impacts on California's economy. In particular, rural communities that would otherwise benefit from a distribution of sales tax under the Bradley-Burns Uniform Sales Tax Act (Bradley-Burns) tied to the jurisdiction of the purchaser's residence are now finding diminishing revenues as Bradley-Burns allocations are made at the point-of-sale where distribution centers, company offices, or warehouses are located. Rural communities are unnatural fits for centralized distribution or sales of goods for major retailers, making it nearly impossible to compete or incentivize companies to locate in those areas. The current practice of "kickback agreements" where municipalities give retailers a percentage of Bradley-Burns allocations in exchange for certain economic development benefits also skew toward urban and suburban areas with more space for industrial development.

SB 792 would place new reporting requirements on retailers with more than \$50 million in transacted online revenue during the previous year to help demonstrate that economic development agreements divert revenues away from jurisdictions that would receive residence-based Bradley-Burns allocations. This will give the state a better understanding of the true economic development costs to rural, socioeconomically challenged areas where purchases are being made online with no benefit to the jurisdictions.

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Again, RCRC respectfully requests your signature on SB 792.

Sincerely,

A handwritten signature in black ink, appearing to read "Staci Heaton", with a stylized flourish at the end.

STACI HEATON  
Senior Regulatory Affairs Advocate

cc: The Honorable Steve Glazer, Member of the State Senate