



**2017 SUMMER RECESS EDITION**

**Sales and Use Tax**

Many of the proposed exemptions with local revenue loss will not move forward, including: Textbooks (AB 960/ Brough), Feminine Products (AB 9/ Garcia and AB 479/ Gonzalez-Fletcher), Used Electric Vehicles (SB 79/ Allen), Garment Alterations (AB 1072/ Brough), and First Responder Vehicle Equipment (AB 561/ Voepel). The new law expanding California's cap-and-trade program excludes local revenues from the exemption for electric power companies paying the sales and use tax on equipment purchases (AB 398/ Garcia).

**Active Exemptions**

- **Military and Veteran Medical Facilities:** Building materials and supplies purchased by a qualified person for use in the construction of specified military and veteran medical facilities. **Revenue Impact:** A one-time state and local revenue loss of \$223,000. **(SB 197/ Bates) (Active)**
- **Property Used as Security Loan Excluded:** Applies to a person who pledged the property to the pawnbroker as security for a loan and from whom title transferred to the pawnbroker (sunsets January 2022). **Revenue Impact:** Annual state and local revenue losses of \$ 16,625. **(AB 327/ Gipson) (Active)**
- **Federal: Proposed Amendment to Exclude Local Voter-Approved Taxes From the FAA Rule Redirecting Sales Tax Revenues:** Congressman Lowenthal is proposing an amendment to overturn the 2014 FAA rulemaking and re-establish 29 years of FAA interpretation by clarifying Congress' original intent that general sales taxes are not subject to the rule. The FAA ruling affects jurisdictions that a) have an airport and b) have a local sales tax that was in effect after December 31, 1987 where revenue is derived from aviation fuel.

**Revenue Expansion**

- **Offer in Compromise Extension:** Repeals the January 1, 2018 sunset for the BOE existing offer in compromise program for active businesses. **Revenue Impact:** The BOE estimates an average annual revenue gain of \$477,500, and an additional \$1.8 million annually. **(AB 525/ Aguiar-Curry) (Active)**
- **Revenue Expansion - Reporting Use Tax Liabilities:** Requires a taxpayer who reports use tax on their FTB return to enter a number on the use tax line and if that number is zero, to indicate either that the taxpayer owes no use tax or the taxpayer has remitted the tax to the BOE. **Revenue Impact:** Anticipated to collect approximately \$6.1 million annually. **(AB 1593/ Ridley-Thomas) (Active)**

**Local Voter-Approved Sales and Use Taxes**

As of April 1, 2017, 257 local jurisdictions (city, county, and special purpose authority) impose a district tax for general or special purposes. Of the 257 district taxes, 54 are county-imposed and 203 have city-imposed taxes. Of the 54 county-wide taxes, six are general purpose taxes and 48 are special purpose taxes (35 of which are for transportation purposes). Of the 203 city-imposed taxes, 163 are general purpose taxes and 40 are special purpose taxes. Currently, the individual district tax rates vary from 0.1% to 1%. Some cities and counties have more than one district tax in effect, while others have none. Combined state, local and district tax rates generally range from 7.25% to 9.25%, with the exception of the cities of Albany, Hayward, Newark, San Leandro, and Union City in Alameda County, the City of El Cerrito in Contra Costa County, and the cities of Compton, La Mirada, Long Beach, Lynwood, Pico Rivera, Santa Monica, and South Gate in Los Angeles County, which, subject to the specific 2% cap exemptions, each have a tax rate of 9.75%.

**Authority to Impose a District Tax Beyond 2% Cap**

- **San Mateo County Transit District:** Would authorize the board to exceed that 2% limit to impose a transactions and use tax set at a rate of no more than 0.5%, if approved by the board before January 1, 2021. **(AB 1613/ Mullin) (Active)**
- **Alameda County, City of Santa Fe Springs: Cap Increase:** Authorizes these agencies to each impose a general-purpose or specific-purpose transactions and use tax that, in combination with all district taxes imposed, may exceed the existing 2% rate limitation by no more than 0.5%. **(SB 703/ Skinner) (Active)**
- **Peninsula Corridor Joint Powers Board: Transactions and Use Tax:** Allows the Board to impose a transactions and use tax up to 0.125%, subject to voter approval; applies to the Counties of San Francisco, San Mateo, and Santa Clara and used to expand Caltrain service and reduce traffic. **(SB 797/ Hill) (Active)**



#### Additional Proposals Related to Local District Taxes

- **Metropolitan Planning Organizations:** Would authorize a metropolitan planning organization or regional transportation planning agency that is authorized to levy, expand, increase, or extend a transactions and use tax to levy that tax in only a portion of the jurisdiction, as an alternative to the entire jurisdiction. **(AB 1324/ Gloria) (No Movement)**
- **San Diego Local Sales Tax Increase:** Makes changes to the governance and financing structure in the San Diego Associations of Governments; authorizes the San Diego Metropolitan Transit System and the North County Transit District to impose a local transportation sales tax and issue bonds within their respective portions of the County of San Diego, with revenues to be used for public transit purposes. **(AB 805/ Gonzalez Fletcher) (Active)**
- **Riverside County Transportation Commission:** Authorizes the Commission to impose a maximum tax rate for transportation purposes of 1%, subject to voter approval. **(AB 1189/ Garcia) (Active)**
- **Bay Area Transit District (BART)/ Use of Funds:** Establishes restrictions on the expenditure of funds for BART and requires the State Controller to withhold specified revenues if the required expenditures are not met. **(AB 1509/ Baker) (Held in Committee)**
- **Affordable Housing Authorities/ Allocating and Use of Tax Revenues:** Permits a locality to establish an affordable housing authority to fund affordable housing; specifies that the authority can capture property tax increment, or revenues from a local sales and use tax or transactions and use tax, provided those revenues are used for qualified affordable housing projects. **(AB 1598/ Mullin) (Active)**
- **Affordable Housing and Homeless Shelter Account:** Upon voter-approval would impose a ¼ cent statewide sales tax to support certain local affordable housing, and first-time home buyers program. Estimates report \$1.7 billion per year in funding if approved. **(ACA 11/ Caballero) (Active)**

#### Tax Reform / Marketplace Fairness

With revenue trending downward, some states are going after remote sales in the hope that *Quill Corp. v. North Dakota* will be overturned. Indiana passed a law, following South Dakota. States are hoping the U.S. Supreme Court will overturn *Quill*. U.S. lawmakers reintroduced federal legislation that would require remote sellers to collect and remit state sales and use taxes: the Remote Transactions Parity Act (H.R. 2193) in the House, and the Marketplace Fairness Act (S. 976) in the Senate. Both bills remain in their initially assigned committees. U.S. E-Commerce sales as percent of retail sales is 8.50% for 1Q2017, up from 8.20 from last quarter or a 3.66% change. California's e-commerce sales comprise approximately 13-14% the total sales, based on California's portion of the national economy.

- **Reducing Tax Rates:** Intent for legislation to reduce tax rates in California. **(AB 1144/ Allen) (No Movement)**
- **Tax Reform:** Creates the Joint Legislative Committee on Children and Youth that will be required to consult with experts and organizations in tax reform, academia, research institutes, business, labor and state tax entities to identify and propose "comprehensive tax reform that ensures sufficiency of revenues and revenue predictability" by November 30, 2020, to pay for various programs relating to children. **(SB 18/ Pan) (No Movement)**
- **Broaden Tax Base:** Makes legislative findings regarding responding to pending proposals for federal tax reform and California's tax climate and would state the bill is to make 3 changes to taxation within the state, including broadening the tax base by imposing a modest sales tax on services. This bill establishes the Retail Sales Tax on Services Fund and states the moneys would be appropriated to provide tax relief to middle- and low-income Californians to offset the effect of a sales tax on services **(SB 640/ Hertzberg) (No Movement)**

#### Business License/ Shared Economy and Fee for Certified Access Specialists

- **Shared Economy/ Single Business License:** Allows transportation network company (TNC) drivers to obtain a single business license in their jurisdiction of "domicile" that will be valid in all local jurisdictions. *Expanded Policy Update:* See: <http://www.muniservices.com/wp-content/uploads/MuniServices-Policy-Update-Request-for-Action-SB-182-Bradford-Transportation-Network-Company-Single-Business-License-Industry-Carve-Out-.pdf> **(SB 182/ Bradford) (Active)**
- **Business License Fee / \$1 For Certified Access Specialists/ Extends the Sunset and Increases the Fee to \$4:** Extends the fee (SB 1186, Chapter 383, Statutes of 2012) indefinitely. On and after January 1, 2018, and until December 31, 2023, increase the amount from \$1 to \$4; reverts the fee back to \$1 on and after January 1, 2024. For locals that do not issue a business license or an equivalent instrument or permit, would require an applicant for a building permit to pay an additional fee of \$4 on and after January 1, 2018, and until December 31, 2023, and an additional fee of \$1 on and after January 1, 2024, for the building permit, to be collected by the local agency issued the building permit. **Revenue Impact:** Increased state revenue of \$200,000 annually for four years (DSA) and increased local revenue of \$6.1 million for four years. **(AB 1379/ Thurmond) (Active)**

**Property Tax / Parcel Taxes/ Documentary Transfer Taxes**

- **Property Tax Exemption: Indian Tribes:** Exempt property owned by a federally recognized Indian Tribe. **(AB 653/ Ridley-Thomas)** *(Active)*
- **Property Tax Exclusion: Rain Water Capture System:** Excludes rain water capture systems from classification as “newly constructed” and “new construction” property. **(SB 558/ Glazer)** *(Double-joined to SCA 9 that was held in Committee)*
- **Electric Generation Facilities Assessments:** Adds certain facilities that produce power from nonconventional power sources to the facilities the BOE is not required to assess; allows the facilities to be locally assessed and in the case of solar facilities, local assessment allows the facility to qualify for the new construction exclusion. **(SB 639/ Hertzberg)** *(Active)*
- **Special Districts:** Mandates the creation of a comprehensive list of existing special districts in California; requires special districts to submit statements of purpose to the State Controller that will identify what service the special district performs and how frequently. **(SB 448/ Wieckowski)** *(Active)*
- **Documentary Transfer Tax:** The documentary transfer tax may be imposed on the transfer of interest in a partnership that involves real property. The California Supreme Court affirmed the courts of appeals in *926 N. Ardmore Avenue LLC v. County of Los Angeles* that the county was authorized to assess the DTT on the transfer of interest in a partnership that resulted in change in ownership of real property.

**Transient Occupancy Tax**

- **Transient Occupancy Tax (TOT): Report:** Would require locals that impose a TOT to annually report to the BOE the amount of TOT collected by the local for the previous calendar year. **(AB 1644/ Bloom)** *(No Movement)*

**Utilities/ Energy/ Water/ Sewer/ Utility User Tax/ Franchise Fees**

- **Overtake Local Voter-Approved Utility User Taxes (UUT): Prohibits Video Streaming:** AB 252 now a two-year bill, sets a dangerous precedent for cities and counties who have levied a UUT, and will directly impact 88 jurisdictions with a “video” provision. Cities receive between 15 and 30 of the general-purpose revenue from UUT policies, and many even provide exemptions for low income and elderly service users. **(AB 252/ Ridley-Thomas)** *(Interim Study)*
- **Conversion of Existing Overhead Electric and Communications Facilities:** Adds cable operators (in addition to the city or a public utility) to the statutes governing utility undergrounding. To initiate proceedings to convert overhead facilities to underground facilities, the city council must find that the city, a public utility, or a cable operator has voluntarily agreed to pay over 50 percent of all costs of conversion, excluding costs of users’ connections to underground electric or communication facilities. **(AB 1145/ Quirk)** *(Active)*
- **Solar Energy Systems: Permits: Fee Cap:** Lowers a cap on local government permit fees for rooftop solar energy systems and extends the cap to cover solar thermal systems. More specifically, allows a city or county to increase its solar energy system permit fees above the caps if the duration of the increased charge is no more than five years from the date of adoption of the resolution or ordinance that first establishes the permit fee. **(AB 1414/ Friedman)** *(Active)*
- **Limits Local Discretionary Review: Wireless and Small Cell Telecommunications Facilities:** Prohibits cities and counties from precluding the leasing of their so-called “vertical infrastructure,” including streetlights and stoplights, for the installation of wireless telecommunications facilities; and impose a cap developed for utility poles on the rents that cities or counties could charge for the use of their publicly-owned non-utility pole vertical infrastructure. **(SB 649/ Hueso)** *(Active)*
- **Storm Water: School Facility Water Capture Practices: Local Partnership:** Requires state and regional entities to consult on and recommend best design and use practices for storm water and dry weather runoff capture that can generally be applied to all new, reconstructed, or altered public schools. **(SB 541/ Allen)** *(Active)*
- **Local Government: Fees and Charges:** Makes it easier for local agencies to finance projects capturing stormwater to reuse it, instead of letting the water run off; provides legal clarity on the interpretation of Proposition 218 (defines “sewer”) while maintaining the proposition’s transparency and accountability guidelines. **(SB 231/ Hertzberg)** *(Active)*
- **Franchise Fees:** A local franchise fee increase that a utility company passes down to its customers is not a tax imposed without voter approval, the California Supreme Court held June 29. The state supreme court’s decision in *Jacks v. City of Santa Barbara* reversed the appellate court, which found for the plaintiffs.





### Sweetened Beverage Tax

Tufts University in a June 2017 article notes “at the local level alone, there is potential for soda taxes to spread to cover up to 40 percent of the US population.” Seattle’s city council voted June 5 to approve a tax on sugary drinks. The decision by Seattle to tax sugary drinks follows similar measures in several other jurisdictions, including in the San Francisco Bay Area, Boulder, Colorado, and Cook County, Illinois. At the time of print a judge has temporarily blocked the Cook County ordinance. Berkeley in 2015 became the first city in the U.S. to tax soda, tacking on 20 cents to the cost of a 20-ounce drink. <http://now.tufts.edu/news-releases/spread-local-taxes-sugar-sweetened-beverages-likely>. MuniServices is proud to note its partnership with the City of Berkeley in helping to implement the sweetened beverage tax ordinance. The U.S. Conference of Mayors 2017 Best Practices Report features this partnership. <http://www.usmayors.org/wp-content/uploads/2017/07/BestPracticesReport2017.pdf>

### Cannabis

The 2017 Budget provides a single regulatory system that will govern the cannabis industry in California while maximizing public and consumer safety. The Budget removed an earlier proposal to eliminate the medicinal marijuana cards; MuniServices asked for this change on the grounds of local revenue loss. Highlights: **1)** Restoring statutory requirements on cannabis businesses regarding loss of inventory, theft, breach of security; **2)** Restoring regulations pertaining to testing labs; **3)** Restoring an Impaired Driving Study; **4)** Retaining language protecting against excessive concentration of cannabis businesses in fragile neighborhoods; **5)** Adding a statutory definition of “open container” in the context of cannabis in motor vehicles; **6)** Restoring the ability of the Department of Fish & Wildlife and the State Water Resources Control Board to unilaterally impose conditions on cultivation licenses (protecting against environmental contaminants and illegal diversion of waterways; **7)** Requirement for individual plant tagging (making product diversion more difficult. **8)** Codifying local ability to enforce the fire code; **9)** Allowing non-storefront retail operations which eliminate foot traffic and can improve public safety; **10)** Codifying local agency right of inspection of cannabis businesses; and **11)** Mandating a state agency response time once locals notify the state of the revocation of a business’ local license or permit.

### **Regulations for Cannabis / Proposition 64 Implementation and the Budget Trailer Bill:**

<http://www.boe.ca.gov/meetings/pdf/CannabisDPweb072117.pdf>. Comments are due by August 16, 2017.

- **Adult Use Cannabis: Marketing to Minors:** Prohibits an operator of an Internet Web site or mobile application from marketing or advertising any marijuana, marijuana product, or marijuana business to minors. **(AB 76/ Chau) (Active)**
- **Collecting Cash for Cannabis Taxes:** Authorizes the BOE or a county to collect cash payments from cannabis-related businesses, allows a state agency to impose a “cash collection fee” to cover costs of collection. **(SB 148/ Wiener) (Active)**

**Suggested Resource:** Although Capitol Weekly’s forum on cannabis was held before the State Budget was adopted, this link includes recommended resources that are relevant for locals since it draws from active policy experts in the industry: <http://www.calchannel.com/2017-marijuana-conference/>

### Local Governance

- **Local Streets and Roads: Expenditure Reports:** Would modify the deadline for filing streets and roads expenditure reports with the State Controller from the first day of October following the close of the local agency’s fiscal year to seven months following the close of the local agency’s fiscal year. In 2015 AB 341 changed the deadline for local financial transactions reports from 90 days to seven months following the close of an agency’s fiscal year. **(AB 636/ Irwin) (Active)**
- **Taxicab Transportation Services: Transportation Agencies:** Authorizes specified transportation agencies to administer taxi and taxi driver permits in the counties of Los Angeles, San Diego, Orange, Riverside, San Bernardino, Santa Clara, Alameda, Sacramento, Contra Costa, and Fresno. If the agency chooses to administer the permitting process, the county and the cities within that county will need to enact ordinances adopting and enforcing the regulations developed by the transportation agency. Requires permits issued by those agencies to be valid throughout the entire county. Prohibits the operation of taxicabs without a valid permit in counties where the agency has chosen to administer the permitting program. **(AB 1069/ Low) (Active)**



- **Counties: Prohibits Contracts for Certain Services:** Beginning January 1, 2018, would place restrictions on how counties contract for personal services; requires counties to clearly demonstrate that the proposed contract will result in actual overall costs savings and to show that the contract does not cause the displacement of workers. AB 1250 calls for extreme restrictions on local flexibility and exponential increases in costs and workload for local governments that are unreasonable. **(AB 1250/ Jones-Sawyer) (Active)**
- **Parking: Exclusive Electric Charging:** Would authorize a local authority to designate stalls or spaces on a public street within its jurisdiction for the exclusive purpose of charging and parking a vehicle that is connected for electric charging purposes. The bill would authorize the removal of a vehicle from a designated stall or space on a public street if the vehicle is not connected for electric charging purposes. **(AB 1425/ Muratshuchi) (Active)**
- **Inoperable Parking Meters:** Prohibits a local authority from prohibiting or restricting, by ordinance or resolution, the parking of a vehicle in a space regulated by an inoperable parking meter or parking payment center but allows cities to implement a four-hour cap if notice is given at broken meters with no posted time limit. **(AB 1625/ Rubio) (Active)**
- **Gambling Moratorium:** Extends by 3 years (currently expires in 2020) a statewide moratorium on expansion of legal gaming and threatens local revenue from these operations; blocks cities currently hosting card rooms from expanding operations. **(AB 1168/ Gibson) (Active)**
- **Capturing Revenue from New Technology: Horse Racing: Payments to Cities: “Digital” Wages:** The digital age paved way for advance deposit wagering (ADW); the bill directs the California Horse Racing Board to determine that bets made on the race track property using ADW are included as part of the total payments made to cities from the betting handle. **(AB 1508/ Chau) (Two-Year)**

#### Local Voter Requirements, Notices to the Public, Challenging Public Expenditures

- **County Voter Information Guide:** Requires ballot pamphlets that are mailed to voters to include a notification that any new taxes approved by voters must be challenged within 60 days of that tax’s approval. **(SB 348/ Leyva) (Active)**
- **Local Vote Requirements:** The California Supreme Court is expected to issue an opinion in *California Cannabis Coalition v. City of Upland*; questions whether a two-thirds vote is required in all cases for a tax increase by local ballot initiative.
- **Ballot Printing Specifications:** Requires the ballot statement for *all* local ballot measures that impose a tax or raise the rate of a tax to include specified information about the tax, instead of making such a requirement applicable only to local initiative measures. **(AB 195/ Obernolte) (Chaptered)**
- **Transparency: Parcel Tax Notice:** Would require a local agency to provide thirty-day notice of a new parcel tax to any owner of record of a parcel affected by the tax, if that owner of record does not reside within the jurisdictional boundaries of the taxing entity. **(AB 448/ Daly) (Active)**
- **Increased Property Taxes: Public Libraries:** Would allow locals to increase property taxes to fund library bond debt payments with 55% vote rather than 2/3rds requirement under current law. **Revenue Impact:** No fiscal impact recorded. **Status:** Adopted, ordered to 3<sup>rd</sup> reading. **(SCA 3/Dodd) (Active)**
- **Land Use Regulations: Voter Approval:** Would require a 55% voter approval for voter initiatives in specified jurisdictions that reduce density or stop development or construction. The League is opposed. **(AB 943/ Santiago) (Active)**
- **Challenge Government Expenditures:** An individual is not required to pay property taxes to have standing to challenge government expenditures, the California Supreme Court held in *Weatherford v. City of San Rafael*.

#### Affordable Housing

- **Public Infrastructure: Voter Approval:** Lowers to 55% voter-approval requirement for locals to fund related projects. **(ACA 4/ Aguiar-Curry) (Active)**
- **Recording Fees:** Imposes a fee of \$75 to be paid at the time of the recording of every real estate instrument, and not to exceed \$225, to fund affordable housing. **(SB 2/ Atkins) (Active)**
- **Bond Act of 2018:** Authorize the sale of \$3 billion in GO bonds with proceeds used to finance various existing housing programs, and infill infrastructure financing and affordable housing matching. **(SB 3/ Beall) (Active)**
- **Approval Process / Limits Local Discretion:** “Streamline” multifamily housing project approvals by eliminating public input, prohibiting CEQA, and removing nearly all local discretion. **(SB 35/ Wiener) (Active)**



### 2017-18 State Budget Highlights

The 2017 California State Budget spends \$183.3 billion in total state funds, consisting of \$125.1 billion from the General Fund, \$54.9 billion from special funds, and \$3.3 billion from bond funds. The Budget maintains a balanced budget through 2019-20, with 2020-21 projected to end with a modest deficit. The Budget bolsters the State's Rainy-Day Fund and pay down accumulated debts and liabilities to counter the potential fiscal impact of federal policy changes on California and the potential end of an economic expansion.

- **Board of Equalization (BOE) Restructure:** Effective July 1, 2017, the BOE will retain its constitutional duties, as the new California Department of Tax and Fee Administration (CDTFA) will perform the statutory duties formerly performed by the BOE, excluding the adjudication of tax appeals. The CDTFA will operate under the Government Operations Agency and its Director will be appointed by the Governor and confirmed by the Senate. The Board Members will appoint an Executive Director to administer the BOE. The Budget creates the Office of Tax Appeals (OTA) effective July 1, 2017. Beginning January 1, 2018, the OTA will adjudicate the tax appeals formerly assigned to the BOE, except for those related to the constitutional duties performed by the realigned BOE. The OTA will adjudicate tax appeals using panels with three administrative law judges selected through the civil service process. Taxpayers unsatisfied with OTA rulings may appeal to the Superior Court. The state may not appeal OTA rulings. **(AB 102)**
- **Cannabis Regulation:** Integrates the existing Medical Cannabis Regulation and Safety Act with the Adult Use of Marijuana Act (Proposition 64). **(SB 94)**
- **Economic Development/ CDBG:** Provides \$3 million for Go-Biz to draw down federal funds made available to the California Small Business Development Center efforts to expand small businesses in California. **(AB 121/ SB 106)**
- **Transportation Infrastructure:** Implements the Road Repair and Accountability Act of 2017 (SB 1), which returns the gas tax's purchasing to 1994 levels and provides \$54 billion in new funding over the next decade. With the passage of the SB 1 the California Transportation Commission (CTC) released new draft guidelines for public comment that seek to implement the different statutory requirements of SB 1. **(AB 115).**
- **Department of Transportation:** \$25 million Road Maintenance and Repair Account to expand local services that partner with local and state law enforcement to reduce traffic by clearing vehicles and incidents during rush hours; \$200 million in matching funds for local and regional transportation projects in jurisdictions which contribute new locally generated revenues. **(AB 115)**
- **Employee Orientation:** Requires state and local public employers to provide representative access to new employees for a new employee orientation. **(AB 119)**
- **Proposition 98 / Local Schools:** An increase of \$1.4 billion to continue the State's transition to the Local Control Funding Formula; this is funding to districts serving English language learners, students from low-income families, and youth in foster care; includes an increase of \$877 million to provide school districts, county offices of education, and charter schools with discretionary resources to support critical investments at the local level. **(AB 99)**
- **Housing for Homelessness Transition:** Provides \$20 million for navigation centers, which are flexible dormitory style facilities where case managers connect individuals experiencing homelessness to permanent housing. **(AB 111)**
- **Health and Human Services / Local Impact:** Grants provided by the California Health Facilities Financing Authority will go to local government programs that serve children and youth under the age of 21. **(SB 89)**
- **Public Safety:** Prohibits a city, county or local law enforcement agency from entering into a contract with the federal government or any federal agency to house or detain an adult non-citizen in a locked detention facility for purposes of civil immigration custody. **(AB 103)**
- **Department of Parks and Recreation:** An increase of \$31.5 million to repair and maintain the aging infrastructure of the state park system and repair the recent damage sustained from the severe winter storms. **(SB 92)**