



SMCTA Board of Directors
Meeting of October 1, 2026

Correspondence as of September 25, 2026

- | <u>#</u> | <u>Subject</u> |
|----------|---|
| 1. | SF Bay Ferry South San Francisco Ferry Service Suspended for November 2026 |
| 2. | From Kings Mountain: parking everywhere, and people crossing Skyline on foot — one more example of the corridor problem |
| 3. | Re: From Kings Mountain: parking everywhere, and people crossing Skyline on foot — one more example of the corridor problem — <i>California Department of Transportation – District 4 Acting District Director response</i> |
| 4. | To your office: slow our mountain highways (35, 84, 9) down before the next crash — please act |
| 5. | HB Legal Alert: Can a Chicken Be a Fish? California Expands Its Sales and Use Tax to Digital Products by Fred Weil, Andrew Schmidt |

From: [Government Affairs](#)
Cc: [Terence Candell](#)
Subject: SF Bay Ferry South San Francisco Ferry Service Suspended for November 2026
Date: Friday, September 18, 2026 11:45:10 AM
Attachments: [image.png](#)

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Hello,

We're writing to give you advance notice, ahead of our public announcement, about an upcoming service change affecting the South San Francisco ferry route.

WETA/SF Bay Ferry will suspend South San Francisco ferry service for the entire month of November 2026 due to previously scheduled dredging activities at the South SF terminal. Our team worked closely with the dredging contractor and the Harbor District to schedule this closure during one of our lower-ridership months, while staying within the allowable water-work window.

During the November closure, we will be advising South SF passengers to use BART, Caltrain, or Commute.org shuttles as alternatives. We will also be sharing guidance in the coming weeks on bike removal ahead of the closure.

Thank you,

Government Affairs Department
Water Emergency Transportation Authority
375 Beale Street, Suite 310
San Francisco, CA 94105
Email: govaffairs@sfbayferry.com
Phone: 1 (415) 570-1285
www.sanfranciscobayferry.com



From: Lynne MacFarlane <bainbridge.cyclist@gmail.com>
Sent: Saturday, September 19, 2026 11:49 PM
To: kevin.konig@asm.ca.gov; execoffice@ctc.ca.gov; Corzo, Noelia [ncorzo@smcgov.org]; sergiol@campbellca.gov; Melissa.White@sen.ca.gov; Manuel.Leon@sen.ca.gov; farra.bracht@asm.ca.gov; SMC_SupMueller@smcgov.org; SMC_SupGauthier@smcgov.org; Canepa, David [dcanepa@smcgov.org]; senator.becker@senate.ca.gov; assemblymember.berman@assembly.ca.gov; krista.wunsche@mail.house.gov; mark.dennin@mail.house.gov; aruiz@openspace.org; zkersteen-tucker@openspace.org; schan@openspace.org; sjaskulak@openspace.org; bwheatman@openspace.org; jmark@openspace.org; jlin@openspace.org; clerk@openspace.org; Abe-Koga, Margaret [margaret.abekoga@bos.sccgov.org]; Fifth.District@santacruzcountyca.gov; Tanisha.Taylor@catc.ca.gov; paul.golaszewski@catc.ca.gov; laurie.waters@catc.ca.gov; timothy.sobelman@catc.ca.gov; Peter Skinner; snoack@pleasanthillca.org; Stephanie.Moultonpeters@marincounty.gov; MSalazar@sanbruno.ca.gov; sjimenez@fostercity.org; hwolter@portolavalley.net; Mates, Julia [jmates@belmont.gov]; mark.nagales@ssfca.gov; Patrick Gilster; Sue-Ellen Atkinson; ashiramizu@smcgov.org; klisaj@smcgov.org; eburkhalter@saratoga.ca.us; stephanie.dougherty@ots.ca.gov; Cheung, Kaki [kcheung1@smcgov.org]; tromell@bayareametro.gov; harsimran.bains@dot.ca.gov; marcella.rensi@vta.org; April Chan; Public Comment; schristensen@sccrtc.org; leah.budu@dot.ca.gov; susan.lindsay@dot.ca.gov; pedro.quintana@dot.ca.gov; tnewman@smcgov.org; ashton.harris@dot.ca.gov; dina.el-tawansy@dot.ca.gov; duper.tong@dot.ca.gov; shaila.chowdhury@dot.ca.gov; doanh.nguyen@dot.ca.gov; sergio.ruiz@dot.ca.gov; lester.s.lee@dot.ca.gov; rajesh.oberoi@dot.ca.gov; aung.maung@dot.ca.gov; amjad.naseer@dot.ca.gov; Ramon.Ochoa@dot.ca.gov; william.stevens.III@dot.ca.gov; rommel.pardo@dot.ca.gov; contact.us@calsta.ca.gov; info-d5@dot.ca.gov; petchebarne@chp.ca.gov; OfficeOfTheSheriff@smcgov.org; gboles@chp.ca.gov; chris.clark@santacruzcountyca.gov; ridgetrail@sflower.org; commission@sflower.org; info@sflower.org; janetmcbride@ridgetrail.org; ryanmack@ridgetrail.org; editor@almanacnews.com
Cc: petition@safecorridorinitiative.com
Subject: From Kings Mountain: parking everywhere, and people crossing Skyline on foot — one more example of the corridor problem

[You don't often get email from bainbridge.cyclist@gmail.com. Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

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To everyone with authority over SR-35 and the trailheads on it:

Chaos on the highway: people running across it, people racing along it, and parking everywhere. That is the new status quo on 35, 84 and 9.

The Skyline Watershed Ridge Trail is something this community wanted. The conditions on SR-35 and SR-92 since it opened are something nobody wanted.

This is the pattern every weekend since the opening: full lot, overflow onto two highway shoulders, and people crossing on foot wherever they happened to park.

Two of these asks are immediate. The rest are about how this corridor is run. None of them requires a new idea. None of this requires closing the trail or inventing anything new.

ASK 1 — CALTRANS: you can do this one now. Restrict parking alongside the highway.

Sign it, clearly and on both approaches. That alone would change the picture. Only Caltrans can restrict parking alongside a state highway. The County and the trail operators cannot do this one.

ASK 2 — CALTRANS: say the encroachment permit can be fast-tracked.

The Highway 35 crossing at Purisima has a design, a preferred alternative and a budget line. The remaining gate is the Caltrans encroachment permit. Please treat a designed pedestrian crossing on a scenic highway as the priority it is, rather than a routine queue item.

ASK 3 — CALTRANS: apply this to the whole corridor, proactively.

Every trailhead on SR-35, SR-84 and SR-9 has the same geometry and the same risk. Only one of them has a designed crossing. Please work proactively with Midpen, SFPUC, the County and the Bay Area Ridge Trail Council to identify every trail crossing on SR-35, SR-84 and SR-9 and treat them as one programme — rather than waiting for each agency to arrive separately with an encroachment permit. Wherever parking alongside these highways makes people walk in the road or blinds an approach, it should be posted and cleared as part of the same programme.

The land agencies are not the obstacle. SFPUC opened the watershed and the Ridge Trail Council co-funds the crossing at Purisima. They need Caltrans to meet them on the highway side, and so far it has not done enough.

ASK 4 — MIDPEN: prioritise the Purisima crossing for safety, and build it sooner.

To be clear, the adopted plan is a good one: it cuts parking alongside SR-35 from ten spaces to three, adds defined no-parking zones, and nearly doubles off-highway capacity. The problem is not the plan. It is the pace. We are asking for a date, publicly stated, and for the crossing to be prioritised ahead of the elements that are not safety-critical.

ASK 5 — MIDPEN: lead on this. Individual residents cannot move Caltrans; you can.

Midpen holds the relationship, the engineering capacity and the credibility. Kings Mountain holds the evidence. Together those are enough. Advocate for safe crossings and for parking prevention along SR-35, SR-84 and SR-9 — the two things standing between the public and safe access to this hill. The same measures that let families reach a trailhead safely make this a less rewarding place to speed — and let people on the trail hear birds rather than exhaust. Please make that case to Caltrans.

Restrict the parking alongside the highway, expedite the permit, build the crossings — and back a corridor programme so the next one does not take five years.

Gratefully,

Lynne MacFarlane — Capitola

(Long time Bay Area Resident/ Cyclist)

Bainbridge.cyclist@gmail.com

I'm one of the many neighbors watching what happens on this hill.

The evidence base and the funding routes, together:

https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fsafecorridorinitiative.com%2F%3Futm_source%3Demail%26utm_medium%3Demail%26utm_campaign%3Dcrossings&data=05%7C02%7Cpubliccomment%40smcta.com%7Cbf992956db0541b414e308df16e34531%7C1a34d2f711e24a45b4cd47ceeb1d21be%7C0%7C0%7C639254841141219458%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiJlWlJhMDAwMCIiOiJXaW4zMlIsIkFOIjoIT

WFpbCisIldUljoyfQ%3D%3D%7C60000%7C%7C%7C&sdata=BnmawLU4w0bYEBjm4j4QtjSbJlFi0ZUUb4A7sj8Cbck%3D&reserved=0

Lynne (Watanabe) MacFarlane
(831) 346-2743 cell
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From: [Nguyen, Doanh@DOT](mailto:Nguyen.Doanh@DOT)
To: [Lynne MacFarlane](mailto:Lynne.MacFarlane)
Cc: kevin.konig@asm.ca.gov; execoffice@ctc.ca.gov; [Corzo, Noelia \[ncorzo@smcgov.org\]](mailto:Corzo.Noelia@smcgov.org); sergiol@campbellca.gov; melissa.white@sen.ca.gov; Manuel.Leon@sen.ca.gov; farra.bracht@asm.ca.gov; SMC_SupMueller@smcgov.org; SMC_SupGauthier@smcgov.org; [Canepa, David \[dcanepa@smcgov.org\]](mailto:Canepa,David@dcanepa@smcgov.org); senator.becker@senate.ca.gov; assemblymember.berman@assembly.ca.gov; krista.wunsche@mail.house.gov; mark.dennin@mail.house.gov; aruiz@openspace.org; zkersteen-tucker@openspace.org; schan@openspace.org; sjaskulak@openspace.org; bwheatman@openspace.org; jmark@openspace.org; jlin@openspace.org; clerk@openspace.org; [Abe-Koga, Margaret \[margaret.abekoga@bos.sccgov.org\]](mailto:Abe-Koga,Margaret@margaret.abekoga@bos.sccgov.org); Fifth.District@santacruzcountyca.gov; [Taylor, Tanisha@CATC](mailto:Taylor,Tanisha@CATC); [Golaszewski, Paul@CATC](mailto:Golaszewski,Paul@CATC); [Waters, Laurie@CATC](mailto:Waters,Laurie@CATC); [Sobelman, Timothy B@DOT](mailto:Sobelman,Timothy.B@DOT); [Peter Skinner](mailto:Peter.Skinner); snoack@pleasanthillca.org; Stephanie.Moultonpeters@marincounty.gov; MSalazar@sanbruno.ca.gov; sjimenez@fostercity.org; hwolter@portolavalley.net; [Mates, Julia \[jimates@belmont.gov\]](mailto:Mates,Julia[jimates@belmont.gov]); mark.nagales@ssfca.gov; [Patrick Gilster](mailto:Patrick.Gilster); [Sue-Ellen Atkinson](mailto:Sue-Ellen.Atkinson); ashiramizu@smcgov.org; klisaj@smcgov.org; eburkhalter@saratoga.ca.us; [Dougherty, Stephanie@OTS](mailto:Dougherty,Stephanie@OTS); [Cheung, Kaki \[kcheung1@smcgov.org\]](mailto:Cheung,Kaki[kcheung1@smcgov.org]); TRomell@bayareametro.gov; [Bains, Harsimran@DOT](mailto:Bains,Harsimran@DOT); [Rensi, Marcella](mailto:Rensi,Marcella); [April Chan](mailto:April.Chan); [Public Comment](mailto:Public.Comment); schristensen@sccrtc.org; [Budu, Leah@DOT](mailto:Budu,Leah@DOT); [Lindsay, Susan@DOT](mailto:Lindsay,Susan@DOT); [Quintana, Pedro@DOT](mailto:Quintana,Pedro@DOT); tnewman@smcgov.org; [Harris, Ashton@DOT](mailto:Harris,Ashton@DOT); [El-Tawansy, Dina@DOT](mailto:El-Tawansy,Dina@DOT); [Tong, Duper C@DOT](mailto:Tong,Duper.C@DOT); [Chowdhury, Shaila K@DOT](mailto:Chowdhury,Shaila.K@DOT); [Ruiz, Sergio@DOT](mailto:Ruiz,Sergio@DOT); [Lee, Lester@DOT](mailto:Lee,Lester@DOT); [Oberoi, Rajesh@DOT](mailto:Oberoi,Rajesh@DOT); [Maung, Aung@DOT](mailto:Maung,Aung@DOT); [Naseer, Amjad@DOT](mailto:Naseer.Amjad@DOT); [Ochoa, Ramon@DOT](mailto:Ochoa,Ramon@DOT); [Stevens III, William@DOT](mailto:Stevens.III,William@DOT); [Pardo, Rommel@DOT](mailto:Pardo,Rommel@DOT); [CalSTA Contact Us](mailto:CalSTA.Contact.Us); [D05Info D5@DOT](mailto:D05Info.D5@DOT); [Etchebarne, Patrick P@CHP](mailto:Etchebarne,Patrick.P@CHP); OfficeOfTheSheriff@smcgov.org; [Boles, Grant@CHP](mailto:Boles,Grant@CHP); chris.clark@santacruzcountyca.gov; ridgetrail@sfwater.org; commission@sfwater.org; info@sfwater.org; janetmcbride@ridgetrail.org; RyanMack@ridgetrail.org; editor@almanacnews.com; petition@safecorridorinitiative.com; [Chambers, Cheryl@DOT](mailto:Chambers,Cheryl@DOT); [Budu, Leah@DOT](mailto:Budu,Leah@DOT)
Subject: Re: From Kings Mountain: parking everywhere, and people crossing Skyline on foot — one more example of the corridor problem
Date: Sunday, September 20, 2026 11:45:19 PM

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ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders.

Ms. MacFarlane,

Thank you for raising your concerns and sharing suggestions about ped x-ings, roadside parking, and overall interface with trailheads along the corridor.

Safety is Caltrans top priority. I'll follow up with our team to review your concerns and suggestions, coordinate with key stakeholders and update you accordingly.

Doanh Nguyen
District Director (Acting),
Department of Transportation, District 4 – Bay Area
Cell: 510-867-6144

Please contact Ash Reddy for any assistance.
Email: Ashwini.Reddy@dot.ca.gov
Cell: 510-852-4038

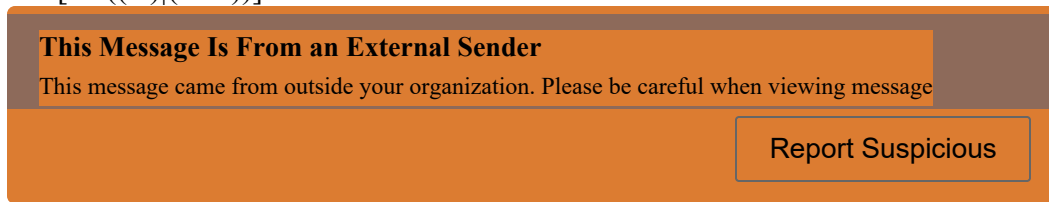
On Sep 19, 2026, at 11:49 PM, Lynne MacFarlane
<bainbridge.cyclist@gmail.com> wrote:

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<!--[if !((ie)|(mso))-->



<!--[endif]-->

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(Long time Bay Area Resident/ Cyclist)
Bainbridge.cyclist@gmail.com

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[https://urldefense.com/v3/___https://safecorridorinitiative.com/?utm_source=email&utm_medium=email&utm_campaign=crossings___:!!LWi6xHDyrA!5te6lYu156Bzy02SXDRK0mQInNPOJhJMWUfgyCXYCxCVC3btv-2PVmbjlkN0kYDJ4VGPYckBnHdPu3O4mMnrrdnEueNj1Ncz\\$](https://urldefense.com/v3/___https://safecorridorinitiative.com/?utm_source=email&utm_medium=email&utm_campaign=crossings___:!!LWi6xHDyrA!5te6lYu156Bzy02SXDRK0mQInNPOJhJMWUfgyCXYCxCVC3btv-2PVmbjlkN0kYDJ4VGPYckBnHdPu3O4mMnrrdnEueNj1Ncz$)

Lynne (Watanabe) MacFarlane
(831) 346-2743 cell
LinkedIn/lynnewatanabe

From: Michelle Best <best.michelle@gmail.com>
Sent: Tuesday, September 22, 2026 11:55 AM
To: SMC_SupMueller@smcgov.org; townmanager@woodsideca.gov;
b.dombkowski@woodsideca.gov; senator.becker@senate.ca.gov;
assemblymember.berman@assembly.ca.gov; krista.wunsche@mail.house.gov
Cc: kevin.konig@asm.ca.gov; execoffice@ctc.ca.gov; Corzo, Noelia [ncorzo@smcgov.org];
sergiol@campbellca.gov; Melissa.White@sen.ca.gov; Manuel.Leon@sen.ca.gov;
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marcella.rensi@vta.org; April Chan; Public Comment; schristensen@sccrtc.org;
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tnewman@smcgov.org; ashton.harris@dot.ca.gov; dina.el-tawansy@dot.ca.gov;
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aung.maung@dot.ca.gov; amjad.naseer@dot.ca.gov; Ramon.Ochoa@dot.ca.gov;
william.stevens.III@dot.ca.gov; rommel.pardo@dot.ca.gov; contact.us@calsta.ca.gov;
info-d5@dot.ca.gov; petchebarne@chp.ca.gov; OfficeOfTheSheriff@smcgov.org;
gboles@chp.ca.gov; chris.clark@santacruzcountycalifornia.gov; ashwini.reddy@dot.ca.gov;
editor@almanacnews.com; petition@safecorridorinitiative.com
Subject: To your office: slow our mountain highways (35, 84, 9) down before the next crash —
please act

[You don't often get email from best.michelle@gmail.com. Learn why this is important at
<https://aka.ms/LearnAboutSenderIdentification>]

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This is a plea to mobilize help for our community urgently.

I live on a straightaway that racers routinely use to push speeds — while illegally passing — well past 80 +mph, potentially higher. Just pulling in and out of my own driveway, I've had a countless and accelerating number of near

head-on collisions caused by motorcycles and cars racing or passing. One of the closest calls avoided by me slamming on breaks and swerving came with my young niece in the car. Between the constant vigilance this road now demands and the relentless noise, this isn't abstract advocacy. It's my daily reality and it's a growing threat to our whole community's sense of safety.

Thank you,
Michelle Best — La Honda / Woodside
best.michelle@gmail.com

Please count me among the signers of the Safe Corridor petition for Hwy 35, 84 and 9.

Everything behind this — the data, the map, the specific fixes:

https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fsafecorridorinitiative.com%2F%3Futm_source%3Demail%26utm_medium%3Demail%26utm_campaign%3Dpetition&data=05%7C02%7Cpubliccomment%40smcta.com%7Cf24dfa2397ed4f54f14708df18db187a%7C1a34d2f711e24a45b4cd47ceeb1d21be%7C0%7C0%7C639257005027014111%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIlAiOiJXaW4zMilslkFOljoitWFPbCIsIlldUljoyfQ%3D%3D%7C40000%7C%7C%7C&sdata=rF1VmXO1lGeMP5xcbHkvk4f0quojVJRXBCKH1YbvK8c%3D&reserved=0

Sent from my iPhone

From: [Jessica L. Walker](#) on behalf of [Joan L. Cassman](#)
To: [Board \(@samtrans.com\)](#); [Board \(@smcta.com\)](#); [April Chan](#); [David Santoro](#); [David Olmeda](#); [Emily Beach](#); [Joshuah Mello](#); [Margaret Tseng](#); [Mehul Kumar](#); [Nathaniel Kramer](#); [Chris Andrichak](#); [Peter Skinner](#); [Ladi Millard-Olmeda](#)
Cc: [VanHofen, Shayna \[SvanHofen@hansonbridgett.com\]](#); [Jessica L. Walker](#)
Subject: HB Legal Alert: Can a Chicken Be a Fish? California Expands Its Sales and Use Tax to Digital Products by Fred Weil, Andrew Schmidt
Date: Thursday, September 24, 2026 8:03:34 AM
Attachments: [HB Alert - Can a Chicken Be a Fish.pdf](#)

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Good morning, all,

I write to share this Hanson Bridgett post which discusses California's new legislation, effective January 1, 2027, which expands the Sales and Use Tax to include certain digital products by classifying them as tangible personal property. This change aims to address revenue losses from evolving software delivery methods and introduces a 'place of use' rule that affects tax applicability based on the location of access. However, the law's validity may face challenges in court due to historical distinctions between tangible and intangible property, leaving businesses uncertain about compliance.

If this law is implemented without challenge, the District and the SMCTA will receive more revenues from their existing sales taxes. We will continue to follow this issue and keep you posted of developments.

Best regards,

Joan

Joan L. Cassman

Partner

jcassman@hansonbridgett.com

Direct: (415) 995-5021

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Hanson Bridgett LLP

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Can a Chicken Be a Fish? California Expands Its Sales and Use Tax to Digital Products

Can a chicken be a fish, or a dog be a cat, if the California Legislature declares it to be so?

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Effective January 1, 2027, the California Legislature has attempted to broaden its Sales and Use Tax laws to reach certain software and other digital transactions that historically have escaped taxation when delivered electronically or accessed remotely.¹ The Legislature accomplished this, in part, through a seemingly simple device: it has declared that certain “digital products” constitute tangible personal property. This is significant because California’s Sales and Use taxes traditionally apply only to tangible personal property.

The term “digital product” means “prewritten computer software transferred on tangible storage media, transferred electronically, or accessed remotely.”²

Prewritten computer software is “accessed remotely” when it is “accessed for consideration by use of a digital code, password, or other means” while residing “on the vendor’s server or the server of a third party.”³

Prewritten computer software is “transferred electronically” when it is “obtained by the purchaser, by means other than tangible storage media, in a manner that allows the purchaser to open, view, access, download, copy, possess, store, manipulate, update, or otherwise use the digital product.”⁴

The expansion of California's Sales and Use Tax to digital products therefore reaches familiar arrangements such as downloaded software and many forms of remotely accessed or cloud-hosted software. It does not, however, tax everything delivered digitally. Among the exclusions, the statutory definition excludes digital books, digital audio and audiovisual works, video games, digital visual works, digital infrastructure, and digital assets.⁵

Where is Software “Used”?

For businesses operating in multiple states, one of the most important provisions may be the new place of use rule.

The place of use of a digital product will determine whether the Sale or Use tax applies and is defined as “where any right or power is exercised over the digital product. The right or power to remotely access a digital product is exercised at the place where the person accessing the digital product is located.”⁶ Thus, software that a California company licenses may nevertheless be used outside California, while software purchased from an out-of-state vendor may generate California use tax if it is accessed by personnel located here.

There are, of course, continuing provisions for digital products purchased for resale to customers, for custom-made software prepared for the special order of a single customer, and for software sold for exclusive use outside California.

These changes in the law will require some explanations as to how they will be implemented. The California Department of Tax and Fee Administration (the “CDTFA”) is expected to provide guidance and temporary regulations prior to the end of 2026.

Can the Legislature Make the Intangible Tangible?

That brings us back to the chicken and the fish.

The Legislature apparently assumed that it could simply reach “digital products” by declaring them to be tangible personal property. The expanded legislation aims to replace California Sales and Use tax revenues that have been lost as software delivery

methods to customers have shifted. Formerly, software was delivered on floppy disks, on 3 ½ inch disks, on thumb drives, or on CDs. All of these had physical properties and could be taxed as tangible personal property under the current laws. But now software is often downloaded from the sellers' sites, including the many phone and computer applications. Also, some programs are merely accessed remotely, such as software for the preparation of tax returns. However, the place of use rule cited above becomes important because a customer's use of software outside the State is not taxed even if the seller resides inside the State.

However, California courts historically have drawn a sharp distinction between tangible versus intangible property. The distinction between tangible personal property, which can be physically touched, seen or otherwise observed, from intangible property which cannot be sensed in any of those ways has been embedded in those decisions.

In particular, the courts recognized that intangible property generally consists of a "right" rather than a physical object.⁷ The point became especially clear in *Lucent Technologies v. Board of Equalization*.⁸ There, the Court of Appeal rejected the State's argument that software became tangible merely because it was placed on a CD or magnetic tape. The physical medium was tangible whereas the software itself remained distinct. The court even characterized as an "absurd result" a rule that could impose millions of dollars of tax on software delivered on a CD while leaving identical electronically delivered software untaxed.

Whether the Legislature has the power to redefine what constitutes tangible personal property will likely be tested in the California courts, leaving sellers and users uncertain as to whether or how to comply with the change. As California turns its newly declared digital "fish" into taxable reality, we will be looking to the CDTFA for guidance on how sellers and users should navigate these uncertainties, including the prospect of litigation.

¹ S.B. 122 Taxation, 2025-2026 Reg. Sess. (Cal. 2026). On June 29, 2026, Governor Gavin Newsom approved Senate Bill 122.

² Revenue & Taxation Code Sec. 6016.1(a).

³ Revenue & Taxation Code Sec. 6016.2(a)

⁴ Revenue & Taxation Code Sec. 6016.2(c)

⁵ Revenue & Taxation Code Sec. 6016.1(b).

⁶ Revenue & Taxation Code Sec. 6010.5.1

⁷ See e.g., *Navistar Int'l Transportation Corp. v. State Bd. of Equalization*, 884 P.2d 108 (Cal. 1994); *Preston v. State Bd. of Equalization*, 19 P.3d 1148 (Cal. 2001); *Nortel Networks Inc. v. State Bd. of Equalization*, 119 Cal. Rptr.3d 905 (Cal. Ct. App. 2011).

⁸ 193 Cal. Rptr.3d 323 (Cal. Ct. App. 2015).

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