

# State of California

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468  
Sacramento, CA 95812-1468

Telephone: (916)845-4326  
ATSS: 468-4326  
FAX: (916)845-5472

## Legislative Change No.

**00-29**

Bill Number: SB 1828

Author: Speier

Chapter Number: 00-681

Laws Affecting Franchise Tax Board:

Business and Professions Code Sections 2242.1 and 4067.

Date Filed with the Secretary of the State: September 26, 2000

**SUBJECT:** Drug Violation through Internet/FTB Offset Civil Penalties from Tax Refunds

**Senate Bill 1828 (Speier), as enacted on September 26, 2000, made the following changes to California law:**

**Business and Professions Code Section 2242.1 is added.**

This act requires the Franchise Tax Board (FTB) to subtract certain fines or civil penalties from tax refunds or lottery winnings due certain taxpayers/defendants. FTB would make such offsets upon notification by the Attorney General (AG) or the Medical Board of California of a final judgment for fines or civil penalties for specified violations relating to prescribing, dispensing or furnishing dangerous drugs or devices via the Internet.

**Business and Professions Code Section 4067 is added.**

This act requires the FTB to subtract certain fines or civil penalties from tax refunds or lottery winnings due certain taxpayers/defendants. FTB would make such offsets upon notification by the AG or the Pharmacy Board of California of a final judgment for fines or civil penalties for specified violations relating to dispensing or furnishing dangerous drugs or devices via the Internet.

This act is effective on January 1, 2001. The offset provisions in this act will be operative for notifications made on or after January 1, 2002.

This act will not require any reports by the department to the Legislature.

Bureau Director

Brian Putler

Date

November 11, 2000