

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: AL&E Committee Analyst: LuAnna Hass Bill Number: AB 2988

Related Bills: See Prior Analysis Telephone: 845-7478 Amended Date: April 15, 2002

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: FTB Collection of Delinquent Assessments For Industrial Relations

- DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended March 4, 2002.
- AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.
- FURTHER AMENDMENTS NECESSARY.
- DEPARTMENT POSITION CHANGED TO _____.
- REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED March 4, 2002, STILL APPLIES.
- OTHER - See comments below.

SUMMARY

This bill would require the Franchise Tax Board (FTB) to continue to collect certain employer assessments and penalties for the Department of Industrial Relations (DIR).

SUMMARY OF AMENDMENT

The April 15, 2002, amendments resolved the department's implementation consideration by accepting the amendments suggested in the department's analysis dated March 4, 2002. Specifically, the amendments would:

- allow FTB to collect DIR delinquent assessments as if they were tax debts, and
- provide that the provisions of this bill would be declaratory of existing law.

The remainder of the department's analysis of the bill as introduced March 4, 2002, still applies.

POSITION

Pending.

LEGISLATIVE STAFF CONTACT

LuAnna Hass
Franchise Tax Board
845-7478

Brian Putler
Franchise Tax Board
845-6333

Board Position:

S NA NP
 SA O NAR
 N OUA PENDING

Legislative Director

Date

Brian Putler

5/1/02