

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: McPherson Analyst: Kristina E. North Bill Number: SB 205

Related Bills: See Prior Analysis Telephone: 845-6978 Amended Date: September 12, 2001

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Crime/False, Fraudulent or Deceptive Conduct with Regard to the Personal Income Tax Law and the Bank and Corporation Tax Law

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

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 AMENDED JULY 10, 2001, STILL APPLIES.

OTHER - See comments below.

SUMMARY

This bill would specify that felony penalty provisions for filing a false tax return would conform to the Penal Code determinate sentencing rules.

This bill also would make technical and nonsubstantive changes to other codes that do not affect the department and are not discussed in this analysis.

SUMMARY OF AMENDMENT

The September 12, 2001, amendment added language double-joining this bill to SB 1185 (Senate Revenue and Taxation Committee, 2001/2002). The department's analysis of the bill as amended July 10, 2001, still applies.

LEGISLATIVE STAFF CONTACT

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Board Position:

_____ S _____ NA _____ NP
_____ SA _____ O _____ NAR
_____ N _____ OUA _____ PENDING

Legislative Director

Date

Brian Putler

12/12/2001