

# SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Burton Analyst: Gloria McConnell Bill Number: SB 445

Related Bills: See Prior Analysis Telephone: 845-4336 Amended Date: 05/01/01

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Taxpayers' Bill of Rights/Intent of Legislature Regarding Disputed Tax Liability

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 Neutral.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED MARCH 26, 2001, STILL APPLIES.

OTHER - See comments below.

## SUMMARY

This bill would add the following to the Taxpayers' Bill of Rights (TBR):

- state that the purpose of any tax proceeding between the Franchise Tax Board (FTB) and the taxpayer is the correct determination of the taxpayer's liability; and
- state that both the FTB and the taxpayer have the opportunity to present and consider all relevant information pertaining to the disputed liability.

Additionally, this bill would require that certain written public records distributed prior to or during an FTB meeting be disseminated as specified before the matter is scheduled to be heard by the FTB.

## SUMMARY OF AMENDMENT

These amendments make changes to the Board of Equalization's conflict of interest provisions that do not affect the FTB. Therefore, FTB's analysis of the bill as amended March 26, 2001, still applies.

## LEGISLATIVE STAFF CONTACT

Gloria McConnell  
Franchise Tax Board  
845-4336

Brian Putler  
Franchise Tax Board  
845-6333

Board Position:

S       NA       NP  
 SA       O       NAR  
 N       OUA       PENDING

Legislative Director

Date

Jana Howard for BP

06/04/01