

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Cohn Analyst: John Pavalasky Bill Number: AB 1827

Related Bills: See Prior Analysis Telephone: 845-4335 Amended Date: May 4, 2004

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: State Bodies May Hold Closed Sessions to Consider Response To Confidential Final Draft Audit Report From Bureau of State Audits

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 March 15, 2004, STILL APPLIES.

OTHER - See comments below.

SUMMARY

This bill would allow a state body or local legislative body to meet in closed sessions to discuss a confidential final draft audit report from the Bureau of State Audits.

SUMMARY OF AMENDMENTS

The May 4, 2004, amendments added the phrase "confidential final" to the term "draft audit report" contained in the list of allowed purposes for a special meeting to make the term the same as used in Section 11126.2 of the Government Code. The amendment also made a clarifying change to replace the term "Internet site" with the substantially similar term "Internet Web site."

These minor amendments do not change the department's analysis of the bill as amended March 15, 2004, and that analysis still applies. The POSITION and IMPLEMENTATION CONSIDERATIONS are restated below for convenience.

POSITION

Pending.

Board Position:

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

Legislative Director

Date

Brian Putler

6/14/04

IMPLEMENTATION CONSIDERATIONS

Implementing this bill would not significantly impact the department's procedures. Under this bill, the Franchise Tax Board would be allowed to meet in a special closed session to discuss its response to a confidential final draft audit report from the Bureau of State Audits. It would give the Board the opportunity to discuss any issues presented in an audit report fully and take appropriate action before the audit report is finalized.

LEGISLATIVE STAFF CONTACT

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