

# SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Cohn Analyst: Anne Mazur Bill Number: AB 1827

Related Bills: See Prior Analysis Telephone: 845-5404 Amended Date: June 16, 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 INTRODUCED/AMENDED May 4, 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.

This analysis addresses only those provisions of the bill affecting the Franchise Tax Board (FTB).

## SUMMARY OF AMENDMENTS

The June 16, 2004, amendments:

- Double-jointed this bill with AB 2782 (Benoit). The double-jointing language amends the Ralph M. Brown Act that has no legal relevance to the FTB.
- Made non-substantive grammatical changes.

These amendments do not change the department's analysis of the bill as amended May 4, 2004, and that analysis still applies. The POSITION and IMPLEMENTATION CONSIDERATIONS are restated below for convenience.

Board Position:			
_____ S	_____ NA	_____ X NP	
_____ SA	_____ O	_____ NAR	
_____ N	_____ OUA	_____ PENDING	

Legislative Director	Date
Brian Putler	7/2/04

## **POSITION**

No Position.

## **IMPLEMENTATION CONSIDERATIONS**

Implementing this bill would not significantly impact the department's procedures. Under this bill, the FTB 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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