

State of California

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Legislative Change No. **04-11**
Bill Number: AB 2480 Author: Campbell Chapter Number: 04-267

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 19170.

Date Filed with the Secretary of the State: August 23, 2004

SUBJECT: Mandatory e-file/Repeal And Add Penalty Provision

Assembly Bill 2480 (Campbell), made the following changes to California law:

Revenue and Taxation Code Section 19170 is repealed and added.

This act specifies that the current penalty provision for income tax practitioners that are mandated to e-file is repealed as of January 1, 2004. In addition, this act adds an identical penalty provision that is operative for returns required to be filed on or after January 1, 2005.

As an urgency measure this bill is effective immediately. The bill specifies that the provision to repeal the penalty is operative January 1, 2004.

This act will not require any reports by the department to the Legislature.

Bureau Director

Jana Howard for Brian Putler

Date

8/31/04