

State of California

Franchise Tax Board-Legislative Services Bureau
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Legislative Change No. **04-12**
Bill Number: AB 1704 Author: Asm. Judiciary Comm. Chapter Number: 04-339

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 19271.6

Date Filed with the Secretary of the State: August 30, 2004

SUBJECT: Child Support Obligors Claims Of Exemption From Levy/Technical Correction

Assembly Bill 1704 (Assembly Judiciary Committee) made the following change to California law:

Revenue and Taxation Code Section 19271.6 is amended.

This act makes a non-substantive technical clarification to recently enacted law that allows an obligor under financial hardship that meets certain conditions to file for a claim of exemption for an amount that is less than or equal to the amount levied by the Franchise Tax Board (FTB).

This act is effective and operative January 1, 2005.

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

Bureau Director

Jana Howard (for JBP)

Date

9/17/2004