

State of California

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Legislative Change No.**04-20**Bill Number: AB 1416Author: BermudezChapter Number: 04-412Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 21028Date Filed with the Secretary of the State: September 9, 2004

SUBJECT: Confidentiality/Taxpayer Communications/Extend Repeal Date to January 1, 2009.

Assembly Bill 1416 (Bermudez), as enacted on September 9, 2004, made the following changes to California law:

Section 21028 of the Revenue and Taxation Code is amended.

This Act extends the repeal date from January 1, 2005, to January 1, 2009, for expanding the client/attorney privilege for communications regarding tax advice to communications between a client and a federally authorized non-attorney tax practitioner.

This act is effective and operative on January 1, 2005.

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

Bureau Director

Jana Howard for Brian Putler

Date

10/8/04