

SUMMARY ANALYSIS OF AMENDED BILLAuthor: Lieber Analyst: Deborah Barrett Bill Number: AB 1717Related Bills: See Prior Analysis Telephone: 845-4301 Amended Date: 05-02-2005Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Filing Enforcement Cost Recovery Fee To All Nonfilers

- DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced February 22, 2005.
- AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- AMENDMENTS DID NOT RESOLVE THE DEPARTMENTS 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 February 22, 2005, STILL APPLIES.
- OTHER – See comments below.

SUMMARY

This bill would allow Franchise Tax Board to impose the Filing Enforcement Cost Recovery Fee (FECR) on all nonfilers rather than just repeat nonfilers.

SUMMARY OF AMENDMENTS

The May 2, 2005, amendments changed the operative date from any assessment issued on or after the effective date of the act to any assessment issued on and after January 1, 2007. The amendments resolved the implementation considerations identified in the department's previous analysis of this bill as introduced February 22, 2005.

POSITION

Pending.

LEGISLATIVE STAFF CONTACT

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Board Position:

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Date

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5/23/05