

Author:   Klehs   Analyst:   Raul Guzman   Bill Number:   AB 671    
 Related Bills:   See Prior Analysis   Telephone:   845-4624   Amended Date:   May 9, 2005    
 Attorney:   Patrick Kusiak   Sponsor: \_\_\_\_\_

**SUBJECT:** FTB Revise Tax Booklet To Include Information On Use Tax Penalties

- ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- TECHNICAL BILL – No program or fiscal changes to existing program.
- BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is PENDING.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

This bill would require the Franchise Tax Board (FTB) to include information in the income tax booklets regarding penalties for the failure to pay use tax.

The May 9, 2005, amendment specified that the information to be provided by FTB would be included in the booklet instead of on the tax forms. As a result of the amendment, the technical consideration as discussed in the analysis of the bill as amended April 21, 2005, has been resolved. The remainder of that analysis still applies.

Board Position:

S                       NA                       NP  
 SA                       O                       NAR  
 N                       OUA                       PENDING

Franchise Tax Board Staff

Date

Raul Guzman

5/26/05