

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Figueroa Analyst: Rachel Coco Bill Number: SB 229

Related Bills: See Prior Analysis Telephone: 845-4328 Amended Date: August 15, 2005

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: FTB To Assess Penalty On Tax Preparers Not Registered With California Tax Education Council

____ 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 _____.

MINOR AMENDMENT – No change in approved position of Pending.
See Comments below

____ OTHER – See comments below.

COMMENTS:

Among other things, this bill would require the Franchise Tax Board to impose a penalty on Tax Preparers who fail to register with the California Tax Education Council.

The August 15, 2005, amendments made numerous changes to the Business and Professions Code. These changes would not impact the department's programs or operations. The analysis of the bill as amended April 18, 2005, still applies.

Board Position:

____ S ____ NA ____ NP
____ SA ____ O X NAR
____ N ____ OUA ____ PENDING

Franchise Tax Board Staff

Date

Rachel Coco

08/26/05