

**State of California**

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**Legislative Change No. 06-05**  
Bill Number: AB 2439 Author: Klehs Chapter Number: 06-90

Laws Affecting Franchise Tax Board: Section 19303 of the Revenue and Taxation Code

Date Filed with the Secretary of State: July 20, 2006

SUBJECT: Refund Splitting

**Assembly Bill 2439 (Klehs), as enacted on July 20, 2006, made the following changes to California law:**

Section 19303 of the Revenue and Taxation Code is added.

This provision requires FTB to allow taxpayers who are individuals the option of splitting their direct deposit refund into at least two parts for deposit into more than one account.

This act is effective and operative on January 1, 2007.

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

Assistant Bureau Director  
Patrice Gau-Johnson

Date  
7/28/06