

**State of California**

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**Legislative Change No.**

**07-19**

Bill Number: AB 1748 Author: Assembly Revenue & Taxation Committee Chapter Number: 07-342

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 18533

Date Filed with the Secretary of State: October 8, 2007

SUBJECT: Innocent Spouse/No Credit Or Refund Shall Be Allowed If Election For Relief Of Liability

**Assembly Bill 1748 (Assembly Revenue & Taxation Committee), as enacted on October 8, 2007, made the following changes to laws impacting the Franchise Tax Board:**

Section 18533 of the Revenue and Taxation Code is amended.

This act amends existing law to more closely conform to federal law by applying the general statute of limitations for claims for refund to *complete/partial relief* and by disallowing any claims for refund for *separate allocation relief*. Thus, such claims for relief made after the statute of limitations would be disallowed for claims for refunds to *complete/partial relief*.

This act also provides the Franchise Tax Board the authority to issue guidelines and rules comparable to the IRS without the necessity of going through the formal rulemaking process under the Administrative Procedures Act.

This act is effective January 1, 2008, and would apply to requests for relief filed on or after that date.

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

Assistant Bureau Director

Patrice Gau-Johnson

Date

10/26/07