

State of California

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Legislative Change No.

08-01

Bill Number: SB 797 Author: Ridley-Thomas Chapter Number: 08-33

Laws Affecting Franchise Tax Board: Sections 22258 of the Business and Professions Code

Date Filed with the Secretary of State: June 23, 2008

SUBJECT: Tax Preparer Requirements

Senate Bill 797 (Ridley-Thomas), as enacted on June 23, 2008, made the following changes to laws impacting the Franchise Tax Board:

Section 22258 of the Business and Professions Code is amended.

This act would require income tax returns prepared by an employee of an exempt tax preparer to be signed by either of the following:

- An exempt tax preparer (CPA, Attorney, or EA), or
- A tax preparer that is registered with the California Tax Education Council (CTEC).

This requirement would not apply to an employee that is exempt under current law, is registered with CTEC, or is an employee of a trust company or financial institution with respect to returns prepared within the scope of his or her employment. This act would provide that preparation of a tax return includes entering tax data into a computer.

This act would extend the repeal date of the chapter regulating income and franchise tax return preparers from January 1, 2009, to January 1, 2012.

This act is effective and operative immediately upon enactment.

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

Assistant Bureau Director

Patrice Gau-Johnson

Date

7/11/08