

Author: Ma Analyst: Deborah Barrett Bill Number: AB 129

Related Bills: _____ Telephone: 845-4301 Amended Date: September 2, 2009

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Confidentiality/Taxpayer Communications

- 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 pending.
- MINOR AMENDMENT – Remainder of previous analysis of the bill as amended
- August 27, 2009, still applies.
- MINOR AMENDMENT – No change in approved position of _____.
- See Comments below
- OTHER – See comments below.

COMMENTS:

This bill would provide a taxpayer the same protections of confidentiality with respect to the tax advice given by any “federally authorized tax practitioner” as the taxpayer would have if the advising individual were an attorney for any noncriminal matter before the Franchise Tax Board (FTB) or the State Board of Equalization (BOE).

The September 2, 2009, amendments resolved the “Technical Consideration” identified in the department’s analysis of the bill as amended August 17, 2009, and do not impact department programs, operations, costs, or state income tax revenues. The department’s analysis of the bill as amended August 27, 2009, still applies.

Board Position:	Franchise Tax Board Staff	Date
<input type="checkbox"/> S <input type="checkbox"/> NA <input type="checkbox"/> NP		
<input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR	Matthew Cooling	09/18/09
<input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	for Deborah Barrett	