

Author: Silva Analyst: Jahna Alvarado Bill Number: AB 2195

Related Bills: \_\_\_\_\_ Telephone: 845-5683 Amended Date: April 21, 2010

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** BOE Burden Of Proof

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 – Remainder of previous analysis of the bill as introduced/amended \_\_\_\_\_ still applies.  
 MINOR AMENDMENT – No change in approved position of \_\_\_\_\_. See Comments below  
 OTHER – See comments below.

**COMMENTS:**

This bill would add language to the Evidence Code relating to the burden of proof.

The April 21, 2010, amendments removed language from the Government Code that would have shifted the burden of proof from the taxpayer to the Board of Equalization or the Franchise Tax Board in certain tax controversy cases.

As a result of the amendments, this bill no longer impacts the department’s programs and operations or state income tax revenue. The department’s analysis of the bill as introduced February 18, 2010, no longer 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 <input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	Jahna Alvarado	05/17/10