

Author: Ducheny Analyst: William Koch Bill Number: SBX3 17

Related Bills: ABX3 19 Telephone: 845-4372 Amended Date: June 28, 2009

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Backup Withholding/Estimated Tax Payments/Wage Withholding/Financial Institution Record Match/ Withholding On Certain Amounts Reported On IRS Form 1099 MISC (aka Independent Contractor Withholding)/Occupational And Professional License Suspension For Unpaid Tax/Abusive Tax Shelters

_____ 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

X OTHER – See comments below.

COMMENTS:

The June 28, 2009, amendments would have impacted the Franchise Tax Board (FTB). ABX3 19 (Evans, 2009/2010) contains provisions identical to this bill. An analysis of ABX3 19 can be found at http://www.ftb.ca.gov/law/legis/09_10bills/abx3_19_063009.pdf.

Board Position:	Franchise Tax Board Staff	Date
_____ S _____ NA _____ NP		
_____ SA _____ O <u>X</u> NAR	Will Koch	11/18/09
_____ N _____ OUA _____ PENDING		