

State of California

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Legislative Change No. 09-16
Bill Number: AB 129 Author: Ma Chapter Number: 09-411

Laws Affecting Franchise Tax Board: Section 21028 of the Revenue and Taxation Code

Date Filed with the Secretary of State: October 11, 2009

SUBJECT: Confidentiality/Taxpayer Communications

Assembly Bill 129 (Ma), as enacted on October 11, 2009, made the following changes to laws impacting the Franchise Tax Board:

Section 21028 of the Revenue and Taxation Code is added.

This act provides 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 or the State Board of Equalization.

Because this act contains an urgency statute, the act is effective immediately and specifically operative for communications between a taxpayer and the tax practitioner that occur on or after the date of enactment.

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

Assistant Bureau Director

Patrice Gau-Johnson

Date

10/28/09