

State of California

Franchise Tax Board-Legislative Services Bureau  
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<b>Legislative Change No.</b>	<b>10-01</b>	
Bill Number: <u>AB 680</u>	Author: <u>Hall</u>	Chapter Number: <u>10-4</u>
Laws Affecting Franchise Tax Board:	<u>Sections 685.050 and 701.820 of the Code of Civil Procedure and Sections 26680, 26720.9, 26726, 26731, 26736, 26738, and 26744.5 of the Government Code</u>	
Date Filed with the Secretary of State:	<u>February 9, 2010</u>	

**SUBJECT:** Tax Levy Administration

Assembly Bill 680 (Hall), as enacted on February 9, 2010, made the following changes to laws impacting the Franchise Tax Board:

Section 685.050 of the Code of Civil Procedure is amended.

This provision requires a levying officer to add accrued interest to the amount specified in a writ.

Section 701.820 of the Code of Civil Procedure is amended.

This provision establishes a process for a judgment creditor to receive payment of funds in the hands of a levying officer if the officer fails or neglects to distribute funds.

Sections 26680, 26720.9, 26726, 26731, 26736, 26738, and 26744.5 of the Government Code are amended.

These provisions increase fees for serving, executing, and processing court notices, writs, orders, and other services provided by sheriffs and marshals in the civil collection process.

This act is effective January 1, 2011, and is operative for civil proceedings that occur on or after that date. The rate increases specified in this act are specifically operative beginning on or after January 1, 2011.

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

Assistant Bureau Director  
Patrice Gau-Johnson

Date  
02/17/10