

**State of California**

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**Legislative Change No. 10-21**  
Bill Number: SB 1008 Author: Padilla Chapter Number: 10-634

Laws Affecting Franchise Tax Board: Section 16101 of the Corporations Code

Date Filed with the Secretary of State: September 30, 2010

SUBJECT: Limited Liability Partnerships (LLPs) & Foreign Limited Liability Partnerships/Engineers & Land Surveyors

**Senate Bill 1008 (Padilla), as enacted on September 30, 2010, made the following changes to laws impacting the Franchise Tax Board:**

Section 16101 of the Corporations Code is amended:

This act will allow a licensed person engaged in the practice of engineering or land surveying to conduct business as a Foreign LLPs or register as an LLP.

Section 16101 of the Corporations Code is added:

This act restores prior law, beginning January 1, 2016, that will not allow those engaged in the practice of engineering and land surveying to register as a foreign limited liability partnership or registered limited liability partnership.

However, the act does not include provisions that cancel any LLPs that were created or registered by civil, electrical, or mechanical engineers or land surveyors from January 1, 2011, to January 1, 2016. As a result, LLPs created or registered by civil, electrical, or mechanical engineers or land surveyors during that period will continue to be required to pay the \$800 annual tax to Franchise Tax Board until the legal existence of the entity is extinguished.

As an urgency measure, this act is effective immediately, and operative as of that date and before January 1, 2016, and as of that date will be repealed and prior law would be reinstated.

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

Assistant Bureau Director

Date

Patrice Gau-Johnson

10/20/10