

BILL ANALYSIS

Department, Board, Or Commission	Author	Bill Number
Franchise Tax Board	Wagner	AB 1023

SUBJECT

Code Maintenance

SUMMARY

This bill would make numerous technical, non-substantive changes as a matter of code maintenance to various California codes, including to the Revenue and Taxation Code (R&TC). This analysis is limited to discussion of the changes that would affect the R&TC.

PURPOSE OF BILL

It appears that the purpose of this bill is to prevent confusion in applying state law by correcting cross-references, repealing obsolete provisions contained in state law, and amending provisions to reflect the current style for drafting legislation.

EFFECTIVE/OPERATIVE DATE

If enacted during the 2011 legislative session, this bill would become effective and operative on January 1, 2012, unless another act chaptered in 2011 that takes effect on or before January 1, 2012, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act shall prevail and nullify the changes made by this bill.

ANALYSIS

STATE LAW

As sections of state law are amended, references to those sections in other parts of the law are sometimes not updated to reflect the amendment. In addition, certain provisions of the law become obsolete through the passage of time but are not eliminated from the law. Finally, provisions enacted in earlier years may not reflect the current legislative style for drafting legislation.

Incorrect cross-references, obsolete provisions, and terminology that is not consistent with the current style for drafting legislation can create confusion for taxpayers and the department when applying state law.

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THIS BILL

This bill would make the changes shown in the following table to correct cross-references, repeal obsolete provisions contained in state law, and amend provisions to reflect the current style for drafting legislation.

R&TC Section	Cross reference	Obsolete Language	Terminology
17561	X		
18639	X		
19141	X		
19191	X		
19192			X
19194			X
23153			X
23663			X
23685			X
24422		X	
24875		X	
24875.5		X	

FISCAL IMPACT

No departmental costs are associated with this proposal.

ECONOMIC IMPACT

This bill would have no affect on state income tax revenues.

APPOINTMENTS

None.

SUPPORT/OPPOSITION¹

Support: None identified to date.

Opposition: None identified to date.

¹ As reported in the Senate Floor Analysis dated July 13, 2011.

VOTES

Assembly Floor	05/16/11	Y: 77	N: 0
Senate Floor	08/18/11	Y: 39	N: 0
Concurrence	08/25/11	Y: 76	N: 0

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