

SHORT FORM ANALYSIS

Author: Committee on Revenue and Taxation Analyst: Janet Jennings Bill Number: AB 2686
 Related Bills: See Prior Analysis Telephone: 845-3495 Amended Date: August 14, 2012
 Attorney: Patrick Kusiak Sponsor: 3 Member Franchise Tax Board

SUBJECT: Reinstatement Taxpayer Advocate Equity Relief

- Major Amendment Minor/Technical Amendment
 Recommended Approved Position of _____ still valid.

SUMMARY

This bill would authorize the Franchise Tax Board's Taxpayers' Rights Advocate to waive penalties or additions to tax, fees, and interest that are a result of an FTB error.

ANALYSIS

Minor/Technical Amendment

The August 14, 2012, amendments would reinstate existing law regarding the Taxpayer Advocate and limit the effect of the repeal date to apply only to the ability of the Advocate to waive penalties, additions to tax, fees, and interest. The department's analysis of the bill as amended July 5, 2012, as modified above, still applies.

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Board Position:	Legislative Director	Date
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