

Author: Correa Analyst: Dawn Hadid Bill Number: SB 1419
 Related Bills: None Telephone: 845- 3391 Amended Date: May 15, 2012
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: BOE Tax Debt Discharge Criteria Modification

No analysis required - Not within our scope of responsibility.

SUMMARY

This bill would allow the Board of Equalization (BOE) to extinguish debts that have been deemed uncollectible if at least two specified conditions are met.

ANALYSIS

The May 15, 2012, amendments removed provisions of the bill that would have changed the criteria used by the Franchise Tax Board to extinguish uncollectable debts and added provisions specific to the BOE’s ability to extinguish debt. As a result of the amendments, this bill no longer impacts the department’s programs and operations or state income tax revenue.

LEGISLATIVE STAFF CONTACT

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Board Position:

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Legislative Director

Date

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06/05/12