

BILL ANALYSIS

Department, Board, Or Commission	Author	Bill Number/Version Date
Franchise Tax Board	Wagner	AB 383

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 provisions of the R&TC administered by the Franchise Tax Board.

REASON FOR THE BILL

The reason for this bill is to prevent confusion in applying state law by amending terminology for clarification, amending provisions to reflect the current style for drafting legislation, and renumbering one provision to place it in a more relevant area of the R&TC.

EFFECTIVE/OPERATIVE DATE

If enacted during the 2013 legislative session, this bill would become effective and operative on January 1, 2014, unless another act chaptered in 2013 that takes effect on or before January 1, 2014, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act shall prevail and nullify the changes made by this bill.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

FEDERAL/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, provisions enacted in earlier years may require renumbering to be placed most appropriately within the R&TC or revision to reflect the current style for drafting legislation.

Unclear terminology, imprecisely placed provisions, and language that is inconsistent 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 amend terminology for clarification, amend provisions to reflect the current style for drafting legislation, and renumber one section.

R&TC Section	Terminology	Style Change	Renumbered R&TC Section
17276.20	X	X	
18152.5	X	X	
18738	X	X	
23685	X		
24416.20		X	
24900			X

FISCAL IMPACT

This bill would not impact the department’s costs.

ECONOMIC IMPACT

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

APPOINTMENTS

None.

SUPPORT/OPPOSITION¹

Support: None provided to date.

Opposition: None provided to date.

VOTES

Concurrence	07/03/13	Y: 72	N: 1
Senate Floor	07/01/13	Y: 33	N: 0
Assembly Floor	04/08/13	Y: 75	N: 0

LEGISLATIVE STAFF CONTACT

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¹ As reported in the Senate Judiciary Committee Analysis dated June 24, 2013.