

SHORT FORM ANALYSIS

Author: Senate Governance & Finance Committee Analyst: Janet Jennings Bill Number: SB 184
 Related Bills: None Telephone: 845-3495 Amended Date: June 10, 2013
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Offsets/Amounts Due Special Districts

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

SUMMARY

This bill would allow special districts to submit certain delinquent accounts for offset of personal income or bank and corporation tax refunds, lottery winnings, unclaimed property, and sales and use tax refunds.

This bill would also make changes to facilitate local government. These changes do not affect the department and are not discussed in the analysis.

ANALYSIS

Minor Amendment

The June 10, 2013, replaced the requirement that a county recorder accept a state agency’s, including the Franchise Tax Board’s, facsimile signature on a lien upon receipt of a copy of the agency’s resolution adopting the facsimile signature, updated on an annual basis, with the requirement that the state agency provide a letter that would remain in effect until revoked by the agency, documenting the official adoption of the facsimile signature. The department’s analysis of the bill as amended April 9, 2013, still applies.

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Board Position:	Acting Asst. Legislative Director	Date
_____ S	_____ NA	<u> X </u> NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	
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