

REVISED ANALYSIS

Franchise Tax Board

Author: Knight Analyst: Janet Jennings Bill Number: SB 582

Related Bills: See Prior Analysis Telephone: 845-3495 Summary Analysis Date: April 18, 2013

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: BOE, EDD, & FTB Collaborate & Focus Information Technology Efforts on Developing Web-Based Portal (Feasibility Study)

SUMMARY

This bill would require the Board of Equalization (BOE), the Employment Development Department (EDD), and the Franchise Tax Board (FTB) to conduct a feasibility study on the following:

- Development of a web-based portal that virtually consolidates the agencies, and
- Consolidation of forms, applications, and other documents where feasible.

SUMMARY OF REVISION

The April 18, 2013, analysis failed to identify an "Implementation Consideration" relating to the feasibility study and the possible "Fiscal Impact." The revision is necessary to address these concerns. The remainder of the departments' analysis of the bill as amended April 18, 2013, still applies. The "Economic Impact" section is presented for convenience.

IMPLEMENTATION CONSIDERATIONS

The April 18, 2013, amendment lacks specificity on the scope of and agency responsibilities for the feasibility study, i.e., which agency is responsible for writing the study, what types of information would be contained in the study, where the study is to be sent, or when the study is to be completed. Ambiguity in these areas can lead to inaction or duplicative work by the agencies involved. The author should consider amending the bill to clearly define the roles and responsibilities of the agencies involved and the description of feasibility study, including the due date and to where the feasibility study is to be sent.

FISCAL IMPACT

Assuming that the role of the department in preparing the feasibility study would largely be satisfied by providing the work done to date on the risks and opportunities of consolidation to the lead agency on this effort, the department's costs are expected to be minor and absorbable. To the extent the responsibility to the department exceeds the assumed role, additional costs may be associated and an appropriation may be requested, if necessary.

Board Position:

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Acting Asst. Legislative Director Date

Jahna Carlson 6/19/13

ECONOMIC IMPACT

This bill would not impact the state's income tax revenue.

LEGISLATIVE STAFF CONTACT

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