

ANALYSIS OF ORIGINAL BILL

Author: Committee on
Judiciary Analyst: Diane Deatherage Bill Number: SB 1171
Related Bills: None Telephone: 845-4783 Introduced Date: February 18, 2016
Attorney: Bruce Langston Sponsor _____

SUBJECT: Code Maintenance

SUMMARY

This bill would make numerous technical, non-substantive changes as a matter of code maintenance to various California codes, including the Revenue and Taxation Code (R&TC).

This analysis is limited to discussion of the changes that would affect the department.

RECOMMENDATION

No position.

REASON FOR THE BILL

The reason for this bill is to prevent confusion in applying state law by correcting cross-references, amending terminology for clarification, amending provisions to reflect the current style for drafting legislation, eliminating obsolete language, and renumbering and repealing several provisions in the R&TC.

EFFECTIVE/OPERATIVE DATE

If enacted during the 2016 legislative session, this bill would become effective and operative on January 1, 2017, unless another act chaptered in 2016 that takes effect on or before January 1, 2017, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.

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 not reflect the current legislative style for drafting legislation.

Incorrect nomenclature, cross-references, unclear terminology, and language that is inconsistent with the current style for drafting legislation can create confusion for taxpayers and the department when applying state law.

THIS BILL

This bill would make the changes shown in the following table to correct nomenclature, cross-references, amend terminology for clarification, amend provisions to reflect the current style for drafting legislation, eliminate obsolete language, renumber sections, and repeal sections.

R&TC Section	Cross Reference	Amend Terminology	Style Change	Obsolete Language	Renumber	Repeal
17052.6	X		X			
17255	X		X			
18035.6						X
18036.6						X
18805		X				
18807		X				
18808		X				
19136			X			
19161			X			
19255	X		X			
19533				X		
19772		X	X			
21021	X					
23156	X					
23610.5	X		X			
24355.5					X	
24356	X		X			

IMPLEMENTATION CONSIDERATIONS

Implementing this bill would not significantly impact the department.

FISCAL IMPACT

This bill would not impact the department's costs.

ECONOMIC IMPACT

The provisions in this bill would not impact the state's personal income or corporation tax revenues.

This analysis does not account for changes in employment, personal income, or gross state product that could result from this bill.

SUPPORT/OPPOSITION

Support: None provided.

Opposition: None provided.

ARGUMENTS

Proponents: Some may argue that technical code maintenance increases the ease of understanding the state's laws.

Opponents: Some may argue that correcting technical issues should be addressed when reviewing changes to the tax system as a whole.

LEGISLATIVE STAFF CONTACT

Diane Deatherage
Legislative Analyst, FTB
(916) 845-4783
diane.deatherage@ftb.ca.gov

Jame Eiserman
Revenue Manager, FTB
(916) 845-7484
jame.eiserman@ftb.ca.gov

Gail Hall
Legislative Director, FTB
(916) 845-6333
gail.hall@ftb.ca.gov