

New Regulations Added to the 2020 Rulemaking Calendar Not Yet Approved

- Section 61030 – Individual Shared Responsibility Penalty (Page 1)
- Section 62000 – Premium Assistance Subsidy Reconciliation (Page 2)
- Sections 17951-4, 17951-5, 17951-8, 18662-1 through -8 – Market-Based Sales (Page 3)
- Section 30000 – Architectural & Engineering Services (Page 12)

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2019 (1/2)

Subject: Individual Shared Responsibility Penalty (SB 78)		CCR Title & Sections Affected: Title 18, Section 61030		Statute(s) Being Implemented: Rev. and Tax Code Sections 61000, 61020, 61023, 61025, 61030, 61035, 61040, and 61045		
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Erin Dendorfer, (916) 845-2559	Projected Dates:				
		Notice Published: 06/20	Public Hearing: 08/20	Adoption by your agency: 10/20	To OAL for review: 10/20	

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2019 (2/2)

Subject: Premium Assistance Subsidy Reconciliation (SB 78)		CCR Title & Sections Affected: Title 18, Section 62000	Statute(s) Being Implemented: Government Code Sections 100800, 100805, 100810, 100815, 100820, and 100825			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Erin Dendorfer, (916) 845-2559	Projected Dates:				
		Notice Published: 10/20	Public Hearing: 11/20	Adoption by your agency: 12/20	To OAL for review: 12/20	

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (1/10)

Subject: Market-based Rules – Personal Income Tax Sourcing and Withholding Provisions		CCR Title & Sections Affected: Title 18, Sections 17951-4, 17951-5, 17951-8, 18662-1 through -8	Statute(s) Being Implemented: Rev. and Tax Code Sections 17951 and 18662			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:				
		Notice Published: 12/20	Public Hearing: 02/21	Adoption by your agency: 04/21	To OAL for review: 06/21	
Report on the status of all uncompleted rulemaking described on previous calendars: New project, added to calendar this year. Staff anticipates holding an interested parties meeting in 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (2/10)

Subject: Nontaxable Exchanges		CCR Title & Sections Affected: Title 18, Sections 17951-7, 25137(e)	Statute(s) Being Implemented: Rev. and Tax Code Sections 17951 and 25137			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:				
		Notice Published: 12/20	Public Hearing: 02/21	Adoption by your agency: 04/21	To OAL for review: 06/21	
Report on the status of all uncompleted rulemaking described on previous calendars: An interested parties meeting was held on Wednesday, February 3, 2016. Staff anticipates holding a second interested parties meeting in 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (3/10)

Subject: Other State Tax Credit		CCR Title & Sections Affected: Title 18, Section 18001-1	Statute(s) Being Implemented: Rev. and Tax Code Sections 18001			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Veronica Long, (916) 845-2878 Adam Susz, (916) 845-5130	Projected Dates:				
		Notice Published: 09/20	Public Hearing: 11/20	Adoption by your agency: 01/21	To OAL for review: 02/21	
Report on the status of all uncompleted rulemaking described on previous calendars:						
New project, added to calendar this year. An interested parties meeting was held August 7, 2019. Staff anticipates drafting proposed language and holding a second interested parties meeting in 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (4/10)

Subject: Extension Period for Partnership Returns		CCR Title & Sections Affected: Title 18, Sections 18567	Statute(s) Being Implemented: Rev. and Tax Code Section 18567			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Brian Werking, (916) 845-5685	Projected Dates:				
		Notice Published: 2/20	Public Hearing: 04/20	Adoption by your agency: 07/20	To OAL for review: 08/20	
Report on the status of all uncompleted rulemaking described on previous calendars: Staff requested and received permission at the December 7, 2017 meeting of the Franchise Tax Board to proceed to the formal regulatory process on this project. Staff expects to publish a Notice of Proposed Rulemaking in early 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (5/10)

Subject: Withholding on Domestic Pass-Through Entities		CCR Title & Sections Affected: Title 18, Section 18662-7	Statute(s) Being Implemented: Rev. and Tax Code Section 18662			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Leah Thyberg, (916) 845-3617	Projected Dates:				
		Notice Published: 07/20	Public Hearing: 09/20	Adoption by your agency: 11/20	To OAL for review: 12/20	
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held on December 12, 2014, and September 8, 2017. Staff anticipates requesting permission from the Franchise Tax Board to begin the formal regulatory process in 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (6/10)

Subject: Penalty for Failure to File Return Upon Notice and Demand		CCR Title & Sections Affected: Title 18, Sections 19133	Statute(s) Being Implemented: Rev. and Tax Code Section 19133			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Joel Smith, (916) 845-5429	Projected Dates:				
		Notice Published: 02/20	Public Hearing: 04/20	Adoption by your agency: 06/20	To OAL for review: 08/20	
Report on the status of all uncompleted rulemaking described on previous calendars: New project, added to calendar this year. An interested parties meeting was held on November 13, 2019. Staff is requesting permission to begin the formal regulatory process at this Franchise Tax Board meeting and anticipates publishing a Notice of Proposed Rulemaking in early 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (7/10)

Subject: Assignment of Credits – Eligible Assignees and Reorganizations		CCR Title & Sections Affected: Title 18, Sections 23663-6	Statute(s) Being Implemented: Rev. and Tax Code Section 23663			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Mira Patel, (916) 845-7612	Projected Dates:				
		Notice Published: 02/20	Public Hearing: 04/20	Adoption by your agency: 06/20	To OAL for review: 08/20	
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held on June 12, 2014 and June 12, 2018. Staff received permission to proceed to the formal regulatory process at the September 21, 2018 meeting of the Franchise Tax Board.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (8/10)

Subject: Market Based Rules for Sales Other than Sales of Tangible Personal Property		CCR Title & Sections Affected: Title 18, Section 25136-2	Statute(s) Being Implemented: Rev. and Tax Code Section 25136			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Melissa Williams, (916) 845-7831 Amanda Smith, (916) 845-2869	Projected Dates:				
		Notice Published: 12/20	Public Hearing: 02/21	Adoption by your agency: 04/21	To OAL for review: 06/21	
Report on the status of all uncompleted rulemaking described on previous calendars: The Franchise Tax Board approved this project at its December 4, 2014, meeting. Recent amendments were approved by the Office of Administrative Law on September 15, 2016. Interested parties meetings on the subsequent project for possible additional amendments to the regulation were held on January 20, 2017, June 16, 2017, March 30, 2018, and July 19, 2019. Staff expects to hold a fifth interested parties meeting in 2020.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (9/10)

Subject: Alternative Apportionment Method Petition Procedures		CCR Title & Sections Affected: Title 18, Section 25137	Statute(s) Being Implemented: Rev. and Tax Code Sections 25137			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Melissa Williams, (916) 845-7831	Projected Dates:				
		Notice Published: 08/20	Public Hearing: 10/20	Adoption by your agency: 12/20	To OAL for review: 02/21	
Report on the status of all uncompleted rulemaking described on previous calendars: Staff held an interested parties meeting on June 30, 2017. A second interested parties meeting is scheduled for December 4, 2019.						

**FRANCHISE TAX BOARD
2020 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019 (10/10)

Subject: Architectural and Engineering Services		CCR Title & Sections Affected: Title 18, Section 30000	Statute(s) Being Implemented: Public Contract Code 10351, Gov't Code 4525, 4526			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Dennis Haase, (916) 845-3187	Projected Dates:				
		Notice Published: 01/21	Public Hearing: 03/21	Adoption by your agency: 05/21	To OAL for review: 06/21	
Report on the status of all uncompleted rulemaking described on previous calendars: New project, added to calendar this year.						