Current Text of the Resolution with Proposed Changes

FRANCHISE TAX BOARD RESOLUTION REGARDING TAX LITIGATION SETTLEMENTS

Resolution 95-4 is hereby repealed.

The Executive Officer shall submit to the Board for its review and approval in closed session, as permitted by law, all tax litigation settlements in which the total settlement amount is $500,000 or more of tax and interest, or which involve an important principle of law having substantial implications with respect to taxpayers or to the State. Once a settlement is approved by the Board, the Executive Officer, or his or her delegate, is authorized to take all steps necessary to effectuate the settlement.

The executive officer shall provide written notice to the Board of any tax litigation settlements in which the total settlement amount is $250,000 or more and less than $500,000.

With respect to those litigation settlements requiring Board approval in cases where the Franchise Tax Board is represented by the Attorney General, the Attorney General’s recommendation regarding the settlement must be submitted in writing to the Board. In litigation matters where the Franchise Tax Board is not represented by the Attorney General, the Chief Counsel of the Franchise Tax Board must recommend approval of the settlement in writing.

If the Board cannot timely meet to consider litigation settlements otherwise requiring Board approval pursuant to this Resolution because of judicial calendar changes, procedures, or time deadlines, the Executive Officer, or his or her delegate, is authorized to approve settlements. With respect to such litigation settlements, the Executive Officer shall, as soon as practical, provide each Member with a written statement which includes the name(s) of the parties, the amount of tax and interest prayed for in the Complaint, the amount of the settlement, a detailed summary of the issues and the facts of the case, the reasons why the matter could not be presented to the Board at a Board meeting, the reasons why the settlement is in the best interest of the State, and a copy of the necessary written recommendation by the Attorney General or the Chief Counsel, as appropriate.

With respect to a litigation settlement which does not need to be submitted to this Board pursuant to this Resolution, the Executive Officer, or his or her delegate, is expressly authorized to take all steps necessary to effectuate the settlement.

Litigation means cases or other judicial proceedings in which the Franchise Tax Board is a named party in state or federal courts.

This resolution hereby modifies, supersedes, and repeals Resolution 98-8 and Resolution 95-4.
FRANCHISE TAX BOARD RESOLUTION REGARDING TAX LITIGATION SETTLEMENTS

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If the Board cannot timely meet to consider litigation settlements otherwise requiring Board approval pursuant to this Resolution because of judicial calendar changes, procedures, or time deadlines, the Executive Officer, or his or her delegate, is authorized to approve settlements. With respect to such litigation settlements, the Executive Officer shall, as soon as practical, provide each Member with a written statement which includes the name(s) of the parties, the amount of tax and interest prayed for in the Complaint, the amount of the settlement, a detailed summary of the issues and the facts of the case, the reasons why the matter could not be presented to the Board at a Board meeting, the reasons why the settlement is in the best interest of the State, and a copy of the necessary written recommendation by the Attorney General or the Chief Counsel, as appropriate.

With respect to a litigation settlement which does not need to be submitted to this Board pursuant to this Resolution, the Executive Officer, or his or her delegate, is expressly authorized to take all steps necessary to effectuate the settlement.

Litigation means cases or other judicial proceedings in which the Franchise Tax Board is a named party in state or federal courts.
This resolution hereby modifies, supersedes, and repeals Resolution 98-8 and Resolution 95-4.

Betty T. Yee, Chair, or Authorized Representative

Date

Malia M. Cohen, Member, or Authorized Representative

Date

Gayle Miller, Member, or Authorized Representative

Date

Date:  September 23, 2022
Attested:  Cristina Rubalcava, Board Liaison

Resolution:  2022-__