

ANALYSIS OF ORIGINAL BILL

Author: Hadley Analyst: Janet Jennings Bill Number: AB 1143
 See Legislative
 Related Bills: History Telephone: 845-3495 Introduced Date: February 27, 2015
 Attorney: Bruce Langston Sponsor _____

SUBJECT:	FTB Voter Registration/FTB Provide Voter Registration Card to Taxpayers with Address Change From Prior Year
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SUMMARY

This bill would, under the Elections Code, require the Franchise Tax Board (FTB) to mail a voter registration card to a taxpayer whose income tax return shows a change in address from the prior year.

RECOMMENDATION

No position.

REASON FOR THE BILL

The reason for the bill is to assist taxpayers in registering to vote.

EFFECTIVE/OPERATIVE DATE

This bill would be effective and operative on January 1, 2016, and would apply to returns filed on or after that date.

FEDERAL LAW

Congress enacted the National Voter Registration Act of 1993 (also known as the "NVRA" and the "Motor Voter Act") to enhance voting opportunities for every eligible citizen.

In addition to other methods of voter registration that states offer, the NVRA requires states to provide eligible citizens the opportunity to register to vote for federal elections by additional means such as:

- at the same time that individuals apply for a driver's license or seek to renew a driver's license,
- at all offices that provide public assistance and all offices that provide state-funded programs primarily engaged in providing services to persons with disabilities, and
- by mail using mail-in forms developed by each state and the Election Assistance Commission.

In 2002, Congress enacted the Help America Vote Act which requires states to implement a single, uniform, official, centralized, interactive computerized statewide voter registration list as defined, which is to be maintained and administered at the state level.

Board Position:	Executive Officer	Date
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STATE LAW

On August 12, 1994, Governor Pete Wilson issued Executive Order W-98-94 establishing the list of NVRA voter registrations agencies (registration agency) that includes the FTB's district offices.

The Elections Code requires a registration agency do the following:¹

- Comply with the applicable duties and responsibilities of a registration agency under the NVRA.
- Provide to an applicant a voter preference form and voter registration card, unless the applicant, in writing, declines to register to vote.
- Provide assistance in completing the voter registration card, unless the applicant refuses the assistance.
- Notify the county elections official of each applicable county the location of each voter registration agency's offices or sites within the county.
- Request voter registration cards from the applicable county elections official as needed.
- Ensure each office within the state has a sufficient supply of voter preference forms and voter registration cards available in all required languages.
- Designate one or more persons within the FTB to serve as agency coordinators.
- Notify the county and state coordinator each time there is a change in an agency coordinator.
- Notify the state coordinator of the location of each of the registration agency offices or sites within the state.
- Ensure that each employee of the voter registration agency who may provide voter registration services completes, at least once per year, a training based on the training materials prepared by the Secretary of State (SOS) on the state requirements and the federal NVRA. The voter registration agency may incorporate this training into any other training program provided by the voter registration agency for its employees.

PROGRAM BACKGROUND

The SOS established the VoteCal Voter Registration Database Project (VoteCal) to develop and implement the requirements of the federal Help America Vote Act of 2002. When completed in 2016, VoteCal will provide a single, centralized voter registration database.²

THIS BILL

This bill would require the FTB to provide a voter registration card to a taxpayer whose annual income tax return indicates a change of address from the prior year.

¹ Sections 2403 and 2406 of the Elections Code.

² <http://www.sos.ca.gov/elections/voter-registration/votecal-project/about-votecal/votecal-overview/> as of March 5, 2015.

IMPLEMENTATION CONSIDERATIONS

The department has identified the following implementation concerns. Department staff is available to work with the author's office to resolve these and other concerns that may be identified.

As written this bill would apply to all income tax returns, including those likely to be filed by a taxpayer that is ineligible to vote, i.e., Non-Resident, Fiduciary and Business Entity returns. Additionally, the address listed on the tax return may differ from the address for voting registration purposes. To clearly express the author's intent and for ease of administration, the author may wish to amend this bill to limit the required outreach.

The bill lacks administrative details necessary to implement this notification requirement. For example:

- What language or languages would be used for the voter registration card the department sends? How would the department know which version to send? The SOS offers online and printed voter registration, information, and assistance in ten languages.
- Would the department be required to send two voter registration cards to a taxpayer that files a joint return?

This bill uses the undefined term "prior year." The absence of a definition could lead to disputes with taxpayers and would complicate the administration of this notification requirement. For clarity and ease of administration, the author may wish to replace "prior year" with the phrase, "from the address shown on the return filed for the prior taxable year."

The FTB receives income tax returns from individuals that are ineligible to vote in California, including returns from felons, children, non-residents, and on behalf of deceased or mentally incompetent individuals. This would result in these taxpayers being sent voter registration cards that they cannot use.

The SOS VoteCal project will allow the SOS to obtain address change information for voter registration records from the Employment Development Department. If a voter's address has changed, his or her information will be updated in VoteCal and the voter's registration record and voting history will be transferred to the voter's new county, therefore this bill may be premature.

LEGISLATIVE HISTORY

SB 35 (Padilla, Chapter 505, Statutes of 2012) expanded the list and duties of designated voter registration agencies.

OTHER STATES' INFORMATION

Since this bill applies to the California Elections Code, a review of other states income tax laws is not relevant.

FISCAL IMPACT

In addition to tax form and system changes this bill would require the FTB to obtain a supply of California voter registration cards from the SOS, the agency that produces the voter registration cards. The FTB would incur costs for storage, processing and mailing of voter registration cards.

The FTB's costs to implement this bill have yet to be determined. As the bill moves through the legislative process, costs will be identified and an appropriation will be requested, if necessary

ECONOMIC IMPACT

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

SUPPORT/OPPOSITION

Support: None on file.

Opposition: None on file.

ARGUMENTS

Proponents: Some may argue that the cost of providing a voter registration card to all taxpayers that change the address reported on a tax return is outweighed by the public benefit of ensuring that individuals that are eligible to vote receive a voter registration card.

Opponents: Some may argue that the state's limited resources would be more efficiently utilized in support of the VoteCal project.

LEGISLATIVE STAFF CONTACT

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