

BILL ANALYSIS

Department, Board, Or Commission Franchise Tax Board	Author Gallagher	Bill Number AB 731
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SUBJECT

Code Maintenance

SUMMARY

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

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

REASON FOR THE BILL

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

EFFECTIVE/OPERATIVE DATE

If enacted during the 2015 legislative session, this bill would become effective and operative on January 1, 2016, unless another act chaptered in 2015 that takes effect on or before January 1, 2016, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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, renumber sections, and repeal sections.

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Date
8/25/15

R&TC Section	Nomenclature Correction	Cross Reference	Amend Terminology	Style Change	Renumber	Repeal
17053.34	X	X		X		
17053.46		X		X		
17053.73	X	X		X		
17053.74	X	X		X		
17058	X	X		X		
17132.6						X
17141					X	
17155						X
17207.7		X		X		
17207.8		X		X		
17276.20		X		X	X	
17276.21		X		X		
17507.6						X
17565						X
Part 10 Chpt 10.5 Heading						X
18407						X
18805			X	X		
18807			X			
18808			X			
19183		X		X		
19191			X	X		
19255			X	X		
Part 10.2 Chpt 9.5						X
23151			X			
Part 11 Chpt 3 Heading						X
23610.5	X			X		
23622.7	X			X		
23626	X	X		X		
23634	X			X		
23732		X		X		
24347.6		X		X		
24347.10		X		X		
24355.4					X	
24416.20		X		X	X	
24416.21		X				
24661.3						X
24685.5						X

R&TC Section	Nomenclature Correction	Cross Reference	Amend Terminology	Style Change	Renumber	Repeal
24989						X

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.

APPOINTMENTS

None.

SUPPORT/OPPOSITION

Support: None provided.

Opposition: None provided.

VOTES

	Date	Yes	No
Concurrence	08/24/15	78	0
Senate Floor	08/20/15	38	0
Assembly Floor	04/13/15	79	0

LEGISLATIVE STAFF CONTACT

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