

Statement of Reasons for Section 100 Changes to
California Code of Regulations,
Title 18, Sections 18641 and 19513

Regulation 18641

Revenue and Taxation Code section 18641 was repealed by Section 20 of Stats. 2000, Ch. 863 (AB 2892), effective September 29, 2000 with respect to returns filed after December 31, 1986.

California Code of Regulations, title 18, section 18641 currently does not have any legal effect since it implements, interprets, or makes specific a statute, Revenue and Taxation Code section 18641, which has been repealed.

Regulation 19513

Revenue and Taxation Code section 19513 was repealed by Stats. 2013, Ch. 239 (AB 672), effective January 1, 2014, and operative with respect to final accounts by fiduciaries of estates that are allowed by a probate court on or after January 1, 2014. Revenue and Taxation Code section 19513 previously required a tax clearance certificate to be obtained from the Franchise Tax Board for certain distributions to nonresident beneficiaries.

As a result of the repeal of the underlying statute, existing California Code of Regulations, title 18, section 19513, which implements the tax clearance requirement, should be repealed.