

FINAL STATEMENT OF REASONS
FOR PROPOSED REGULATION, TITLE 18, SECTION 19591

The proposed regulation does not impose any mandate on local agencies or school districts.

Update of Initial Statement of Reasons

The public notice required by section 11346.4 of the Government Code was mailed and published in the California Notice Register on April 22, 2011. The hearing was held, as noticed, on June 14, 2011 to consider the adoption of proposed amendments to Regulation section 19591, which establish a specialized tax service fee for the issuance of a limited partnership revival confirmation letter and revise the fees for installment payment programs and other expedited services. There were two attendees at the hearing. No written or oral comments were received during the comment period, which ended at 5:00 p.m. on June 14, 2011.

At its public meeting on December 2, 2010, the Board authorized staff to proceed with the regulation by a vote of 3-0.

Alternatives Determined

The Franchise Tax Board has not received any proposed alternatives that would lessen the adverse economic impact that the proposed regulations would have on small businesses. The Franchise Tax Board has determined that no alternative would be more effective in carrying out the purpose of the proposed regulations or would be as effective and less burdensome to affected private persons than the proposed regulations.

Nonsubstantive Revisions to the Regulation Text

Subdivision (b)(3) of Section 19591 was deleted because it contained a retroactive effective date and by removing that date made the rest of the subdivision unnecessary.