

**State of California
Office of Administrative Law**

In re:
Franchise Tax Board

Regulatory Action:

Title, California Code of Regulations

Adopt sections: 26000.61000, 26000.61005,
26000.61010, 26000.61015,
26000.61020, 26000.61023,
26000.61025

Amend sections:

Repeal sections:

NOTICE OF FILING AND PRINTING ONLY

Government Code Section 11343.8


OAL Matter Number: 2020-1210-03

OAL Matter Type: File and Print Only (FP)

The Franchise Tax Board submitted this file and print action to adopt seven regulations that implement the Individual Shared Responsibility Penalty, which was enacted by S.B. 78 (Stats. 2019, ch. 38) in Revenue and Taxation Code sections 61000 to 61050.

OAL filed the regulations with the Secretary of State and will publish the regulations in the California Code of Regulations. The regulations are effective December 17, 2020 and are exempt from the California Administrative Procedure Act pursuant to Revenue and Taxation Code section 61030(c).

Date: December 17, 2020



Richard L. Smith
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Selvi Stanislaus, Executive
Officer

Copy: Christy Keith

STD. 400 (REV. 01-2013)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER 2020-1210-03FP	EMERGENCY NUMBER
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ENDORSED - FILED
 in the office of the Secretary of State
 of the State of California

DEC 17 2020
 1:20 P.M.

For use by Office of Administrative Law (OAL) only

2020 DEC 10 P 3:05

OFFICE OF
 ADMINISTRATIVE LAW

NOTICE	REGULATIONS
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AGENCY WITH RULEMAKING AUTHORITY Franchise Tax Board	AGENCY FILE NUMBER (if any)
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A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	ACTION ON PROPOSED NOTICE	NOTICE REGISTER NUMBER	PUBLICATION DATE

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Individual Shared Responsibility Penalty	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) per agency request
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2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.) ADOPT 26000.61000, 26000.61005, 26000.61010, 26000.61015, 26000.61020, 26000.61023, 26000.61025 61000, 61005, 61010, 61015, 61020, 61023, 61025
TITLE(S) 18
AMEND
REPEAL

3. TYPE OF FILING
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input checked="" type="checkbox"/> File & Print <input checked="" type="checkbox"/> Other (Specify) Rev. & Tax. Code §61030(c) <input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)
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5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)
<input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) <input checked="" type="checkbox"/> Effective on filing with Secretary of State <input type="checkbox"/> \$100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify)

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal <input type="checkbox"/> Other (Specify)

7. CONTACT PERSON Christy Keith	TELEPHONE NUMBER (916) 845-6080	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) Christy.Keith@ftb.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Christy Keith</i>	DATE 12/4/2020
TYPED NAME AND TITLE OF SIGNATORY Christy Keith, Regulations Coordinator	

For use by Office of Administrative Law (OAL) only

AUTHORIZED FOR FILING AND PRINTING

DEC 17 2020

Office of Administrative Law