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:

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

Smith

Richard L. Smith Senior Attorney

For: Kenneth J. Pogue Director

Original: Selvi Stanislaus, Executive Officer Copy: Christy Keith

OAL FILE	NOTICE FILE NUMBER		ATORY ACTION NUME		EMERG	ENCY NUMBER	E	ENDORSED - F in the office of the Secretary of the State of Californi	
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		For use by Office of	of Administrative	e Law (OAL) only	/			DEC 17	
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		OFFICE OF ADMINISTRATIVE LAW							
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agency with rulemaking authority Franchise Tax Board							AGENC	Y FILE NUMBER (If any)	
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OAL USE ONLY	ACTION ON PROPOSE Approved as Submitted	D NOTICE Approved as Modified		Disapproved/ Withdrawn	NOTICE	REGISTER NUMBER	PUBLIC	ATION DATE	
3. SUBMIS	SION OF REGUL	ATIONS (Comp	lete when su		ulation	5)			
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