

Author: Baker, et al. Analyst: Janet Jennings Bill Number: AB 434
Related Bills: None Telephone: 845-3495 Amended Date: August 21, 2017
Attorney: Bruce Langston Sponsor: _____

SUBJECT: State Agencies Post on Front Page of Internet Web Site a Signed Compliance Certification

SUMMARY

This bill would require state agencies, including the Franchise Tax Board (FTB), to post biennially on the front page of their Internet Web site a certification signed by the director and the chief information officer of the state agency that the agency's Internet Web site is in compliance with specified accessibility standards.

This analysis only addresses the provisions of the bill that impact the department's programs and operations.

RECOMMENDATION – NO POSITION

SUMMARY OF AMENDMENTS

The August 21, 2017, amendments replaced language that would have imposed reporting requirements on state agencies and the California Department of Technology regarding statewide website accessibility including a sunset date with language requiring state agencies to certify as specified that their website is in compliance with specified accessibility standards.

The amendments raised additional implementation concerns as discussed below. Except for the "Effective/Operative Date," "This Bill," "Implementation Concerns," "Fiscal Impact," and "Policy Concern" sections, the remainder of the department's analysis of the bill as amended on March 21, 2017, still applies. The "Economic Impact" section has been restated below for convenience.

EFFECTIVE/OPERATIVE DATE

This bill would become effective January 1, 2018, and operative as to the first signed compliance certification posting to the agency's Internet Web site before July 1, 2018, and biennially before July 1, and thereafter.

BACKGROUND

The FTB has hundreds of systems and applications available for taxpayers to use. Additionally, the FTB has over 1,000 notices and form letters that are utilized to communicate with taxpayers. Many of these forms are annual forms and the FTB maintains older year specific forms on our website as well. Finally, the FTB has over 20,000 webpages on FTB.CA.GOV. Keeping these items accessible considering law changes or software changes is a monumental task. To ensure accessibility, each individual page and form must be reviewed and tested. System and application reviews can require a complete analysis of code. The FTB can test a form or webpage and find it is in compliance, but subsequent to that testing, Google or Microsoft could change their operating systems and this change could cause the FTB products to now be out of compliance. Then the FTB's staff must go back into each page, system, or form to validate continued accessibility and if accessibility issues are found, fix

them. With the extensive volume of products, this is time consuming. New products are constantly being added to the market to assist people with disabilities. These new products can display noncompliance issues on the FTB products that would then be identified and fixed. The FTB makes every effort to be in compliance with resources available.

THIS BILL

Before July 1, 2018, and before July 1 biennially thereafter, this bill would require each state agency or entity, including the FTB, to post on the front page of its Internet Web site a certification signed by the agency's director and chief information officer that the agency's Internet Web site is in compliance with Section 508 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794d), Sections 7405 and 11135 of the Government Code, and the Web Content Accessibility Guidelines 2.0, or a subsequent version, as published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum Level AA success criteria.

IMPLEMENTATION CONSIDERATIONS

The department has identified the following implementation concerns. Department staff is available to work with the author's office to resolve these and other concerns that may be identified.

It is unclear what time period the certification would cover. For example, would the certification indicate that as of the date signed the agency's website was in compliance with the specified accessibility standards? For the entire biennial period until the next certificate is posted?

It is unclear whether the specified accessibility standards would apply to an agency's external website, internal website, or both, and whether the standards would apply to both current and archived web content.

The bill is silent as to how the process for reasonable accommodation standard or alternative format under Section 508 would be used to address certain accessibility issues. The author may wish to amend the bill for clarity.

The bill is silent on the corrective action an agency must take and the timing of such action if the agency's website fails to meet any or all of the specified accessibility standards and is unable to file a timely certification. Would content that could not be updated to meet the standards be required to be deleted? Or flagged in some way? How would an agency address a conflict between the specified accessibility standards and how quickly would this need to be completed?

This bill uses the undefined term, "in compliance." The absence of a definition to clarify this term could lead to disputes with taxpayers and would complicate the administration of this bill. For clarity and to ensure consistency with the author's intent, the bill should be amended.

FISCAL IMPACT

Department staff is unable to determine the costs to administer this bill until the implementation concerns have been resolved, but anticipates the implementation costs, as well as the costs to comply with any future changes that may be issued to be significant. The FTB has not fully completed a costing analysis but ensuring constant accessibility of products as envisioned under this bill could easily exceed \$20 million in vendor costs and staff resources (includes one-time and ongoing).

ECONOMIC IMPACT

This bill would not impact the state's income tax revenue unless the FTB would be required to remove applications, forms, or webpages from the public domain until they are accessible.

SUPPORT/OPPOSITION¹

Support: Coalition of California Welfare Rights Organizations, Inc., Alameda County Board of Supervisors.

Opposition: Disability Rights of California.

POLICY CONCERNS

This bill lacks a sunset date. Sunset dates generally are provided to allow periodic review of existing law by the Legislature.

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¹ According to the July 3, 2017, Senate Committee on Governmental Organization bill analysis.