



Analysis of Original Bill

Author: Committee on Judiciary Sponsor: Bill Number: SB 1289
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Attorney: Bruce Langston Related Bills: None

Subject: Code Maintenance

Summary

This bill would make numerous technical, non-substantive changes as a matter of code maintenance to various California codes, including to the Revenue and Taxation Code (R&TC).

Recommendation – No position.

Reason for the Bill

The reason for this bill is to prevent confusion in applying state law by amending terminology for clarification, amending provisions to reflect the current style for drafting legislation, and eliminating obsolete language.

Effective/Operative Date

This bill would become effective and operative on January 1, 2019, unless another act chaptered in 2018 that takes effect on or before January 1, 2019, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.

Federal/State Law

As sections of state law are amended, references to those sections in other parts of the law are sometimes not updated to reflect the amendment. In addition, provisions enacted in earlier years may not reflect the current legislative style for drafting legislation.

Incorrect nomenclature, cross-references, unclear terminology, and language that is inconsistent with the current style for drafting legislation can create confusion for taxpayers and the department when applying state law.

This Bill

This bill would make the changes shown in the following table to amend terminology for clarification, amend provisions to reflect the current style for drafting legislation, and remove obsolete language.

R&TC Section	Amend Terminology	Style Change	Obsolete Language
17039	X		
17062		X	X
17063			X
17132.11	X		
17276		X	X
17736			X
17750			X
18152		X	X
19133.5			X
23802		X	X

Implementation Considerations

Implementing this bill would not significantly impact the department.

Fiscal Impact

This bill would not impact the department's costs.

Economic Impact

The provisions in this bill would not impact the state's personal income or corporation tax revenues.

Support/Opposition

Support: None provided.

Opposition: None provided.

Arguments

Proponents: Some may argue that technical code maintenance increases the ease of understanding the state's laws.

Opponents: Some may argue that correcting technical issues should be addressed when reviewing changes to the tax system as a whole.

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