

**Franchise Tax Board**

**SHORT FORM ANALYSIS**

Author: Wiener & Atkins Analyst: Janet Jennings Bill Number: SB 148

Related Bills: See Prior Telephone: 845-3495 Amended Date April 5, 2017

Analysis Attorney: Bruce Langston Sponsor: \_\_\_\_\_

**SUBJECT:** Cannabis State Payment Collection Law/BOE May Enter Into Collection Agreement with FTB

- Major Amendment
- Recommended Position of \_\_\_\_\_ still valid
- Minor/Technical Amendment
- Approved Position of \_\_\_\_\_ still valid

**SUMMARY**

This bill would authorize the Board of Equalization (BOE) or a county to enter into agreements to collect cash payments from cannabis-related businesses for other state agencies, including the Franchise Tax Board.

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

**ANALYSIS**

The April 5, 2017, amendments, modified provisions relating to the BOE’s responsibilities and made a number of technical corrections. Except for the “Technical Considerations” section, the remainder of the department’s analysis of the bill as introduced January 17, 2017, still applies.

**LEGISLATIVE STAFF CONTACT**

Janet Jennings  
Legislative Analyst, FTB  
(916) 845-3495  
[janet.jennings@ftb.ca.gov](mailto:janet.jennings@ftb.ca.gov)

Diane Deatherage  
Legislative Director, FTB  
(916) 845-6333  
[diane.deatherage@ftb.ca.gov](mailto:diane.deatherage@ftb.ca.gov)