



Bill Analysis

Author: Chau

Sponsor:

Bill Number: AB 2438

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Introduced: February 19, 2020

Attorney: Shane Hofeling

Related Bills: See Legislative
History

SUBJECT

California Public Records Act: Conforming Revisions

SUMMARY

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

This bill also would make nonsubstantive cross-reference updates that would result from an unidentified bill that would recodify the California Public Records Act within the Government Code from Division 7 to Division 10.

This analysis is limited to the provisions of the R&TC administered by the department.

RECOMMENDATION

No position

SUMMARY OF AMENDMENTS

Not applicable.

REASON FOR THE BILL

The reason for this bill is to make technical changes and nonsubstantive cross-reference updates that would result if the California Public Records Act recodification bill is enacted.

ANALYSIS

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 modify references to be consistent with recodification of the California Public Records Act.

Revenue and Taxation Code

R&TC Section	Modifying Reference	Changing Style
18410.2	Yes	No
19195	Yes	No
19528	Yes	Yes

Effective/Operative Date

Assuming enactment by September 30, 2020, this bill would become effective January 1, 2021, and as provided in bill SEC. 435 would only become operative if the California Public Records Act recodification bill is enacted and becomes operative on January 1, 2022, in which case this bill would also become operative on January 1, 2022.

If another act chaptered in 2020 that takes effect on or before January 1, 2022, amends or repeals a provision that would be amended or repealed by this bill, the changes made by the other act would prevail and nullify the changes made by this bill.

Federal/State Law

Federal Law

Because this bill only makes nonsubstantive technical changes as a matter of maintenance of California's codes, a review of federal income tax law would not be relevant.

State Law

As sections of California law are amended, cross-references to sections in other parts of the law may not always be updated.

Incorrect nomenclature, cross-referencing, 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.

Implementation Considerations

Implementing this bill would not significantly impact the department.

Technical Considerations

For clarity, it is recommended that bill SEC. 435 be amended to identify the bill number of the California Public Records Act recodification bill.

In Civil Code section 1798.70, strike out "7522.000" and insert "7922.000".

Policy Concerns

None noted.

LEGISLATIVE HISTORY

AB 2138 (Chau, 2019/2020), would recodify and reorganize the California Public Records Act. AB 2138 has been referred to the Assembly Committee on Judiciary.

PROGRAM BACKGROUND

None noted.

FISCAL IMPACT

This bill would not impact the department's costs.

ECONOMIC IMPACT

Revenue Estimate

This bill as introduced February 19, 2020, would not impact state income or franchise tax revenue.

This analysis does not account for changes in employment, personal income, or gross state product that could result from this bill or for the net final payment method of accrual.

LEGAL IMPACT

None noted.

APPOINTMENTS

None noted.

SUPPORT/OPPOSITION

To be determined.

ARGUMENTS

To be determined.

LEGISLATIVE STAFF CONTACT

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