



Analysis of Original Bill

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Sponsor:

Bill Number: AB 991

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Introduced: February 21, 2019

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Related Bills: See Legislative
History

Subject: Code Maintenance

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 analysis is limited to discussion of the changes that would affect the department.

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, 2020, unless another act chaptered in 2019 that takes effect on or before January 1, 2020, amends or repeals a provision that would be amended or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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, correct references and remove obsolete language.

R&TC Section	Amend Terminology	Style Change	Correct References
38.9	X		
17026	X		
17053.5	X		X
18910	X		
19183	X	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

Revenue Estimate

This bill as introduced on February 21, 2019, 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.

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