



Bill Analysis

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Bill Number: AB 991

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.

Reason for the Bill

The reason for this bill is to make nonsubstantive changes to various California codes to clarify terminology, to provide a uniform style for drafting legislation, and to eliminate obsolete language.

Effective/Operative Date

This bill would become effective and operative on January 1, 2020. If another act that is chaptered in 2019, takes effect on or before January 1, 2020, and amends or repeals a provision that would be amended or repealed by this bill, the changes made by the other act would prevail and nullify the changes made by this bill.

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.

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	Amending Terminology	Changing Style	Correcting References
38.9	X		
17026	X		
17053.5	X		X
18910	X		
19183	X	X	X

Fiscal Impact

This bill would not impact the department's costs.

Economic Impact

Revenue Estimate

This bill 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.

Appointments

None.

Votes

Location	Date	Yes Votes	No Votes
Concurrence	September 9, 2019	79	0
Senate Floor	September 4, 2019	40	0
Assembly Floor	April 1, 2019	74	0

Legislative Staff Contact

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