



## **Bill Analysis**

Author: Davies

Sponsor:

Bill Number: AB 938

Related Bills: See Legislative  
History

Introduced: February 17, 2021

### **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 (RTC).

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

### **RECOMMENDATION**

No position.

### **SUMMARY OF AMENDMENTS**

Not applicable.

### **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.

### **ANALYSIS**

This bill would:

- Amend RTC section 17020.12 to correct a reference to the Labor code and make a style change,
- Renumber Article 26 as Article 27 (commencing with Section 18914) of Chapter 3 of Part 10.2 of Division 2 of the RTC, relating to the Suicide Prevention Voluntary Tax Contribution Fund, and
- Make a minor word addition to Section 26 of Chapter 264 of the Statutes of 2020, relating to Franchise Tax Board disclosures to the Department of Social Services.

*Effective/Operative Date*

This bill would become effective and operative on January 1, 2022, unless another act is chaptered in 2021, takes effect on or before January 1, 2022, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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 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*

None noted.

*Policy Considerations*

None identified.

**LEGISLATIVE HISTORY**

Not applicable.

**PROGRAM BACKGROUND**

Not applicable.

**FISCAL IMPACT**

This bill would not impact the department's costs.

## **ECONOMIC IMPACT**

Revenue Estimate

This bill as introduced February 17, 2021, would not impact state income or franchise tax revenue.

## **LEGAL IMPACT**

None noted.

## **APPOINTMENTS**

None noted.

## **SUPPORT/OPPOSITION**

To be determined.

## **ARGUMENTS**

To be determined.

## **LEGISLATIVE CONTACT**

[FTBLegislativeServices@ftb.ca.gov](mailto:FTBLegislativeServices@ftb.ca.gov)