



Bill Analysis

Author: Davies

Bill Number: AB 938

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 a 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.

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takes effect on or before January 1, 2022, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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.

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

The Senate Judiciary Committee analysis dated June 25, 2021, lists the following support.

Support

Office of Legislative Counsel (sponsor)

Opposition

None noted.

VOTES

Location	Date	Yes Votes	No Votes
Assembly Floor	April 5, 2021	74	0
Senate Floor	July 12, 2021	39	0

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