



## Bill Analysis

Author: Senate Committee on  
Judiciary

Sponsor:  
Related Bills: See Legislative  
History

Bill Number: SB 1380

Introduced: February 18, 2022  
Amended: March 16, 2022

### 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).

### RECOMMENDATION

No position.

### SUMMARY OF AMENDMENTS

The March 16, 2022 amendments removed intent language relating to code maintenance, and replaced it with the provisions discussed in this analysis.

This is the department's first analysis of the bill and only addresses the provisions that impact the department's programs and operations.

### 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 make numerous technical, nonsubstantive changes as a matter of code maintenance including:

- Amending Government Code (GC) section 100033(b)(2) to correct the RTC section reference from 19286(d) to 19287 and to remove a comma in subdivision (d).
- Amending RTC section 19777(b) to update the Internal Revenue Code reference that was changed in 2010.

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- Amending RTC sections 17053.99 and 18410.2 and Insurance Code section 1666.5 to correct the GC sections referenced in the California Public Records Act.
- Renumbering the subdivisions and paragraphs within RTC section 18897.

#### *Effective/Operative Date*

This bill would become effective and operative on January 1, 2023, unless another act is chaptered in 2022, that takes effect on or before January 1, 2022, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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 noted.

#### **LEGISLATIVE HISTORY**

Not applicable.

#### **PROGRAM BACKGROUND**

None noted.

#### **FISCAL IMPACT**

This bill would not significantly impact the department's costs.

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## **ECONOMIC IMPACT**

### *Revenue Estimate*

This bill as introduced February 18, 2022, and amended March 16, 2022, 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**

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