



Bill Analysis

Author: Committee on
Governance and Finance

Sponsor:

Bill Number: SB 1496

Related Bills: See Legislative
History

Introduced: March 16, 2022
Amended: June 13, 2022, and
June 23, 2022

SUBJECT

Code Maintenance

SUMMARY

This bill would make numerous technical, nonsubstantive changes as a matter of code maintenance to the Revenue and Taxation Code (RTC).

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

RECOMMENDATION

No position.

SUMMARY OF AMENDMENTS

The June 13, 2022, amendments made a technical change deleting the addition of Section 19573.

The June 23, 2022, amendments made nonsubstantive technical changes.

This is the department's first analysis of this bill.

REASON FOR THE BILL

The reason for this bill is to make nonsubstantive changes to the RTC to eliminate obsolete language.

ANALYSIS

This bill would repeal a RTC section that expired on December 31, 2005, that previously allowed disclosure of returns and return information to federal agencies (SEC. 29).

Introduced March 16, 2022, Amended June 13, 2022, and June 22, 2022

Effective/Operative Date

This bill would become effective and operative on January 1, 2023, unless another act is chaptered in 2022, takes effect on or before January 1, 2023, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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 are inconsistent with the current style for drafting legislation can create confusion for taxpayers and the department when applying state law.

Implementation Considerations

None noted.

Technical Considerations

None noted.

Policy Considerations

None noted.

LEGISLATIVE HISTORY

Not applicable.

PROGRAM BACKGROUND

Not applicable.

FISCAL IMPACT

This bill would have minimal impact to the department's costs.

ECONOMIC IMPACT

Revenue Estimate

This bill as amended on June 23, 2022, would not impact state income or franchise tax revenue.

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LEGAL IMPACT

None noted.

APPOINTMENTS

None noted.

SUPPORT/OPPOSITION

None on file.

ARGUMENTS

None on file.

LEGISLATIVE CONTACT

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