



Bill Analysis

Author: Assembly
Committee on Judiciary

Bill Number: AB 1754

SUBJECT

Code Maintenance

SUMMARY

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

This analysis only addresses the provisions of the bill that would impact the Franchise Tax Board (FTB).

REASON FOR THE BILL

The reason for the 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 do the following:

- Amend RTC section 17053.80 to make a minor word addition, relating to the Homeless Hiring Credit.
- Renumber RTC section from 17131.12 to 17131.15, relating to the gross income exclusion of Better for Families Tax Refund payments.
- Amend RTC section 19586 to make a minor spelling change relating to the notification of paperless filing options offered through the FTB.
- Amend RTC section 23628 to make a minor punctuation addition relating to the Main Street Small Business Tax Credit II.

Effective/Operative Date

This bill would become effective and operative on January 1, 2024, unless another act is chaptered in 2023, takes effect on or before January 1, 2024, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.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 impact the department's costs.

ECONOMIC IMPACT

This bill would not impact state income or franchise tax revenue.

LEGAL IMPACT

None noted.

APPOINTMENTS

None noted.

VOTES

Location	Date	Yes Votes	No Votes
Senate Floor	July 13, 2023	37	0
Assembly Floor	April 17, 2023	79	0

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