



Bill Analysis

Author: Seyarto, et al.

Sponsor:

Bill Number: SB 259

Related Bills: See Legislative
History

Introduced: January 30, 2023

SUBJECT

Reports Submitted to Legislative Committees

SUMMARY

Under the Government Code (GC), this bill would require state agencies to post on their websites, any report that they submit to a committee of the Legislature.

RECOMMENDATION

No position.

SUMMARY OF AMENDMENTS

Not applicable.

REASON FOR THE BILL

The reason for the bill is to require all reports submitted by a state agency to a Legislative Committee to be posted on the state agency's internet website.

ANALYSIS

This bill would, under the GC, require all state agencies, including the Franchise Tax Board (FTB), to post on their internet website any report they submit to a committee of the Legislature.

For purposes of this bill, "report" would include a study, audit, or any report identified in the Legislative Analyst's Supplemental Report of the Budget Act.

Effective/Operative Date

This bill would be effective and operative January 1, 2024.

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Federal/State Law

Federal Law

No comparable provision in federal law.

State Law

Current state law, GC section 9795, specifies the form and method for a state or local agency to submit any report required or requested by law to the Members of either the Senate or Assembly. A report submitted by a state agency is required to be posted on the agency's internet website.

Under current state law, a committee appointed by either the Assembly or the Senate, or both, may request and receive otherwise confidential information from the FTB. Disclosure by the committee or any member, clerk, or other officer or employee of any information so received is a misdemeanor except for disclosure to law enforcement officers for the purpose of aiding the detection or prosecution of crimes under the Administration of Franchise and Income Tax Laws.

Current state law requires state agency websites to meet accessibility requirements.

Implementation Considerations

The department has identified the following implementation considerations and is available to work with the author's office to resolve these and other considerations that may be identified.

The bill does not contain an exception for information that is proprietary, confidential, or both. To maintain consistency with existing confidentiality laws and the treatment of proprietary tax administration information, this bill should be amended.

The definition of "report" may be more broadly interpreted than the author intends. If this is contrary to the author's intent, it is suggested that subdivision (b) be amended by inserting a comma between the words report and identified.

Technical Considerations

None noted.

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Policy Considerations

The bill is silent on the timeframe for when the FTB would be required to post reports submitted to a Legislative Committee on its website.

LEGISLATIVE HISTORY

AB 3162 (Obernolte, 2019/2020), identical to this bill, would have required all state agencies, including the FTB, to post on their internet website, any report they submit to a committee of the Legislature. AB 3162 did not pass out of the Assembly by the constitutional deadline.

SB 937 (Hill, 2019/2020) would have under the GC, allowed state agencies, including the FTB, to temporarily remove public documents from its internet website when a justifiable impediment exists that prevents a document from being compliant with the applicable accessibility requirements. SB 937 did not pass out of the Senate by the constitutional deadline.

PROGRAM BACKGROUND

On July 1, 2019, the FTB launched a new website design in compliance with California GC sections 7405 and 11135. GC section 7405 requires that State of California government agency websites must meet accessibility requirements.

FISCAL IMPACT

The department's costs to implement this bill have yet to be determined, but depending on the volume of reports, could be costly. As the bill moves through the legislative process, costs will be determined.

ECONOMIC IMPACT

Revenue Estimate

This bill as introduced on January 30, 2023, would not impact state income or franchise tax revenue.

LEGAL IMPACT

None noted.

APPOINTMENTS

None noted.

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SUPPORT/OPPOSITION

To be determined.

ARGUMENTS

To be determined.

LEGISLATIVE CONTACT

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