

Introduced by Senator Bowen

February 22, 2002

An act to add Section 19570 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 2051, as introduced, Bowen. Income and corporation taxes: information privacy.

Existing income and corporation tax laws provide for determinations of liability for tax, penalty, interest, fine, forfeiture, or other imposition or offense thereunder.

This bill would provide that specified provisions of the Information Practices Act of 1977, relating to privacy of individuals, shall not be applied to those determinations.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 19570 is added to the Revenue and
2 Taxation Code, to read:
3 19570. The provisions of Sections 1798.35, 1798.36,
4 1798.37, and Article 9 (commencing with Section 1798.45) of
5 Chapter 1 of Title 1.8 of the Civil Code shall not be applied,
6 directly or indirectly, to the determination of the existence or
7 possible existence of liability (or the amount thereof) of any person
8 for any tax, penalty, interest, fine, forfeiture, or other imposition
9 or offense to which the provisions of Part 10 (commencing with

- 1 Section 17001), Part 11 (commencing with Section 23001), or this
- 2 part apply.

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