

Senate Bill No. 2051

CHAPTER 694

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

[Approved by Governor September 18, 2002. Filed with Secretary of State September 18, 2002.]

LEGISLATIVE COUNSEL'S DIGEST

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

Existing law prohibits the disclosure of any information concerning any taxpayer by the State Board of Equalization, the Franchise Tax Board, and the Director of Employment Development to any person, except as specifically authorized by statute.

Existing law, until December 31, 2008, permits, under specified conditions, the disclosure of tax information to tax officials of any city.

This bill would express the intent of the Legislature that the board continue to implement the provisions permitting disclosure of this tax information to city tax officials if the specified conditions are met.

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.

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

SECTION 1. It is the intent of the Legislature that the Franchise Tax Board continue to implement Section 19551.1 of the Revenue and Taxation Code, provided that the requirements of subdivision (c) of Section 19551.1 have been met.

SEC. 2. Section 19570 is added to the Revenue and Taxation Code, to read:

19570. The provisions of Sections 1798.35, 1798.36, 1798.37, and Article 9 (commencing with Section 1798.45) of Chapter 1 of Title 1.8 of the Civil Code shall not be applied, directly or indirectly, to the determination of the existence or possible existence of liability (or the amount thereof) of any person for any tax, penalty, interest, fine, forfeiture, or other imposition or offense to which the provisions of Part



10 (commencing with Section 17001), Part 11 (commencing with Section 23001), or this part apply.

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