

ASSEMBLY BILL

No. 3007

Introduced by Assembly Member Villines

February 22, 2008

An act to amend Section 18570 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 3007, as introduced, Villines. Income tax return: extension.

Existing income tax laws require the Franchise Tax Board to automatically grant an extension of time to specified military personnel for filing income tax returns, for making tax payments, and for taking certain steps in connection with payments and assessments.

This bill would make technical, nonsubstantive changes to those provisions.

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

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

1 SECTION 1. Section 18570 of the Revenue and Taxation Code
2 is amended to read:
3 18570. (a) In the case of an individual who is serving as a
4 member of the armed forces of the United States or any auxiliary
5 branch thereof, or the merchant marine, beyond the boundaries of
6 the United States, the Franchise Tax Board shall automatically
7 grant, without application being made therefor, an extension of
8 time, free from interest and penalties, for filing the return (except
9 income withheld at source), for payment of the tax (except income

1 withheld at source), for taking any ~~of the steps~~ *step* required by
2 Sections 19041, 19045, 19306, 19324, and 19331, until 180 days
3 after his or her return to the United States.

4 (b) *For purposes of this section, “United States,”* ~~as used in~~
5 ~~subdivision (a)~~, means the 50 states of the United States and the
6 District of Columbia.

7 (c) This section shall also apply to the spouse of any individual
8 described in subdivision (a).