

AMENDED IN SENATE APRIL 1, 2008

SENATE BILL

No. 1641

Introduced by Senator Oropeza

February 22, 2008

~~An act to amend Section 17004 of the Revenue and Taxation Code, relating to taxation. An act to repeal and add Section 15653 of the Government Code, and to add Section 19534 to the Revenue and Taxation Code, relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 1641, as amended, Oropeza. ~~Personal income taxes. State Board of Equalization and Franchise Tax Board reports.~~

~~Existing law requires to the State Board of Equalization and the Franchise Tax Board to make specified reports.~~

~~This bill would authorize those boards to make those reports in electronic format, as provided.~~

~~The Personal Income Tax Law defines a taxpayer for purposes of that law.~~

~~This bill would make a technical, nonsubstantive change to that definition.~~

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

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

- 1 *SECTION 1. Section 15653 of the Government Code is*
- 2 *repealed.*
- 3 ~~15653. Notwithstanding Section 7550.5, the State Board of~~
- 4 ~~Equalization shall study and report to the Legislature, on or before~~

1 ~~January 1, 2000, on the feasibility and cost of creating and~~
2 ~~maintaining a subject matter index of public records pertaining to~~
3 ~~the tax and fee program administered by the board.~~

4 *SEC. 2. Section 15653 is added to the Government Code, to*
5 *read:*

6 *15653. The State Board of Equalization may submit any report*
7 *required by law, including any report required under Sections*
8 *15616 and 15624, Section 25178.1 of the Health and Safety Code,*
9 *and Section 30116.1 of the Revenue and Taxation Code, in*
10 *electronic format, including the submission of an electronic link*
11 *to the department’s public Web site where the report can be*
12 *downloaded.*

13 *SEC. 3. Section 19534 is added to the Revenue and Taxation*
14 *Code, to read:*

15 *19534. The Franchise Tax Board may submit any report*
16 *required by law to be submitted to the Legislature, including any*
17 *report required under Sections 19522 and 21006, and Section*
18 *7085.5 of the Government Code, in electronic format, including*
19 *the submission of an electronic link to the department’s public*
20 *Web site where the report can be downloaded.*

21 ~~SECTION 1. Section 17004 of the Revenue and Taxation Code~~
22 ~~is amended to read:~~

23 ~~17004. “Taxpayer” means any individual, fiduciary, estate, or~~
24 ~~trust subject to any tax imposed by this part or any partnership.~~