

AMENDED IN SENATE JUNE 1, 2010  
AMENDED IN ASSEMBLY APRIL 20, 2009  
CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1530**

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**Introduced by Assembly Member Skinner**

February 27, 2009

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~~An act to add Section 38562.5 to the Health and Safety Code, relating to greenhouse gas emissions. An act to amend Section 19533 of, and to add Section 19722 to, the Revenue and Taxation Code, relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 1530, as amended, Skinner. ~~Greenhouse gas emission reduction measures.~~ *Tax administration: Franchise Tax Board: collection: restitution orders, penalties, and other amounts.*

*Under existing law, income taxes and related taxes are collected by the Franchise Tax Board.*

*This bill would authorize the Franchise Tax Board to collect restitution orders, penalties, or any other amounts imposed by a court of competent jurisdiction for criminal offenses upon a person or entity that are due and payable to the Franchise Tax Board in any manner provided by law for the collection of delinquent income tax liability, as provided. This bill would authorize the Franchise Tax Board to retain specified amounts for costs incurred by the Franchise Tax Board to conduct an investigation, as provided.*

*Existing law establishes a priority for application of amounts collected, in the event that a debtor has more than one debt being*

*collected by the Franchise Tax Board and the amount collected is insufficient to satisfy the total amount owing.*

*This bill would add to this priority for application of amounts collected, the amounts authorized to be collected by the Franchise Tax Board described above.*

~~The California Global Warming Solutions Act of 2006 requires the State Air Resources Board to adopt greenhouse gas emissions limits and emission reduction measures by regulation. Existing law requires that any regulation adopted by the state board regarding greenhouse gas emission reductions ensure that the greenhouse gas emission reductions achieved are real, permanent, quantifiable, verifiable, and enforceable by the state board.~~

~~This bill would require the state board to adopt protocols for the evaluation, quantification, and verification of any greenhouse gas emission reduction measure that relies on electrical energy efficiency to ensure that the reductions comply with existing requirements. The bill would require the state board, in adopting these protocols, to consult with the Public Utilities Commission, the State Energy Resources Conservation and Development Commission, and experts in the field of energy efficiency.~~

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 19533 of the Revenue and Taxation Code  
2     is amended to read:  
3     19533. In the event the debtor has more than one debt being  
4     collected by the Franchise Tax Board and the amount collected by  
5     the Franchise Tax Board is insufficient to satisfy the total amount  
6     owing, the amount collected shall be applied in the following  
7     priority:  
8     (a) Payment of any delinquencies transferred for collection  
9     under Article 5 (commencing with Section 19270) of Chapter 5.  
10    (b) Payment of any taxes, additions to tax, penalties, interest,  
11    fees, or other amounts due and payable under Part 7.5 (commencing  
12    with Section 13201), Part 10 (commencing with Section 17001),  
13    Part 11 (commencing with Section 23001), or this part, *and*  
14    *amounts authorized to be collected under Section 19722.*

1 (c) Payment of delinquent wages collected pursuant to the Labor  
2 Code.

3 (d) Payment of delinquencies collected under Section 10878.

4 (e) Payment of any amounts due that are referred for collection  
5 under Article 5.5 (commencing with Section 19280) of Chapter  
6 5.

7 (f) Payment of any amounts that are referred for collection  
8 pursuant to Section 62.9 of the Labor Code.

9 (g) Payment of delinquent penalties collected for the Department  
10 of Industrial Relations pursuant to the Labor Code.

11 (h) Payment of delinquent fees collected for the Department of  
12 Industrial Relations pursuant to the Labor Code.

13 (i) Payment of delinquencies referred by the Student Aid  
14 Commission.

15 (j) Notwithstanding the payment priority established by this  
16 section, voluntary payments ~~made by a taxpayer~~ designated by the  
17 taxpayer as payment for a personal income tax liability *or as a*  
18 *payment on amounts authorized to be collected under Section*  
19 *19722*, shall not be applied pursuant to this priority, but shall  
20 instead be applied ~~solely to the personal income tax liability for~~  
21 ~~which the voluntary payment was made as designated.~~

22 *SEC. 2. Section 19722 is added to the Revenue and Taxation*  
23 *Code, to read:*

24 *19722. (a) (1) Restitution orders, fines, penalties, or any other*  
25 *amounts imposed by a court of competent jurisdiction for criminal*  
26 *offenses upon a person or any other entity that are due and payable*  
27 *to the Franchise Tax Board may be collected by the Franchise Tax*  
28 *Board in any manner provided by law for collection of a delinquent*  
29 *income tax liability, including, but not limited to, issuance of an*  
30 *order and levy under Article 4 (commencing with Section 706.070)*  
31 *of Chapter 5 of Division 2 of Title 9 of Part 2 of the Code of Civil*  
32 *Procedure in the manner provided for earnings withholding orders*  
33 *for taxes.*

34 *(2) Amounts imposed by a court of competent jurisdiction as*  
35 *an order of restitution for criminal offenses shall be treated as*  
36 *final and due and payable to the State of California on the date*  
37 *that amount is established on the records of the Franchise Tax*  
38 *Board.*

39 *(b) Part 10 (commencing with Section 17001), Part 10.7*  
40 *(commencing with Section 21001), and Part 11 (commencing with*

1 Section 23001) shall apply to amounts collected under this section  
 2 in the same manner and with the same force and effect and to the  
 3 full extent as if the language of those laws had been incorporated  
 4 in full into this section, except to the extent that any provision is  
 5 either inconsistent with this section or is not relevant to this section.

6 (c) Notwithstanding Chapter 6 (commencing with Section  
 7 19301), no refund or credit may be allowed for any amounts paid  
 8 or payments applied under this section.

9 (d) Amounts authorized to be collected pursuant to this section  
 10 shall accrue interest at the greater of the rate applicable to the  
 11 amounts being collected or the rate provided under Section 19521  
 12 from and after the date the amounts are established on the records  
 13 of the Franchise Tax Board.

14 (e) Amounts authorized to be collected pursuant to this section  
 15 are not subject to Section 19255.

16 (f) Notwithstanding Section 19204 or Chapter 14 (commencing  
 17 with Section 7150) of Division 7 of Title 1 of the Government Code,  
 18 any portion of the amounts authorized to be collected under this  
 19 section that remain unsatisfied may be collected by the recording  
 20 of a Notice of State Tax Lien. The Franchise Tax Board may record  
 21 or extend a recorded Notice of State Tax Lien at any time until the  
 22 amount due, including any accrued interest, is paid in full.

23 (g) The Franchise Tax Board may retain those amounts ordered  
 24 to be paid by a court of competent jurisdiction by a person or any  
 25 other entity for the costs incurred by the Franchise Tax Board to  
 26 conduct any investigation as a result of this section.

27 (h) This section shall apply on and after January 1, 2011, to  
 28 amounts authorized to be collected pursuant to this section that  
 29 are due and payable to the Franchise Tax Board before, on, or  
 30 after January 1, 2011.

31 SECTION 1. Section 38562.5 is added to the Health and Safety  
 32 Code, to read:

33 38562.5. ~~The state board shall adopt protocols for the~~  
 34 ~~evaluation, quantification, and verification of any greenhouse gas~~  
 35 ~~emission reduction measure that relies on electrical energy~~  
 36 ~~efficiency to ensure that the reductions comply with the~~  
 37 ~~requirements of Section 38562. In adopting these protocols, the~~  
 38 ~~state board shall consult with the Public Utilities Commission, the~~  
 39 ~~Energy Resources Conservation and Development Commission,~~  
 40 ~~and experts in the field of energy efficiency. The protocols shall~~

- 1 ~~apply to any energy efficiency measure claimed as a greenhouse~~
- 2 ~~gas emission reduction measure.~~

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