

AMENDED IN ASSEMBLY APRIL 5, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 1071

Introduced by Assembly Member Fuentes

February 18, 2011

An act relating to pupil achievement. to add Section 18511 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1071, as amended, Fuentes. ~~Pupil achievement. Taxpayer identification numbers: filing of returns.~~

The Franchise Tax Board administers personal income and corporations tax laws and also is responsible for administering other nontax programs and collecting specified delinquent debt.

This bill would require the Franchise Tax Board to establish a system to generate, apply for, and issue state taxpayer identification numbers for persons in this state that may be used by an individual on returns required to be filed pursuant to the Personal Income Tax Law. This bill would prohibit the Franchise Tax Board, and any other state or local agency, from providing federal, state, and local law enforcement agencies with any identifying information associated with a state taxpayer identification number, as provided.

~~Existing law establishes the California Longitudinal Pupil Achievement Data System and requires it to be used to accomplish specified goals, which include, but are not limited to, providing local educational agencies information that can be used to improve pupil achievement.~~

~~This bill would state the intent of the Legislature to enact legislation that would reduce the achievement gap between pupils in California.~~

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 18511 is added to the Revenue and
2 Taxation Code, to read:
3 18511. (a) The Franchise Tax Board shall establish a system
4 to generate, apply for, and issue state taxpayer identification
5 numbers for persons in this state that may be used by an individual
6 on returns required to be filed pursuant to Part 10.
7 (b) The Franchise Tax Board shall revise the returns required
8 to be filed pursuant to this article, and the accompanying
9 instructions for filing those returns, to allow a person to report
10 and pay income tax in accordance with Part 10 using a state
11 taxpayer identification number in lieu of a social security number
12 or federally generated taxpayer identification number.
13 (c) To the extent permitted under state and federal law, the
14 Franchise Tax Board and any other state or local government
15 agency, shall not provide federal, state, and local law enforcement
16 agencies with any identifying information associated with a state
17 taxpayer identification number unless that information is required
18 to enforce a liability that arises out of this code or the Family
19 Code.
20 ~~SECTION 1. It is the intent of the Legislature to enact~~
21 ~~legislation that would reduce the achievement gap between pupils~~
22 ~~in California.~~

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