

ASSEMBLY BILL

No. 2453

Introduced by Assembly Member Block

February 24, 2012

An act to amend Sections 6561, 7710, 8851, 12428, 30261, 32301, 38441, 40091, 41085, 43301, 45301, 46351, 50114, 55081, and 60350 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2453, as introduced, Block. State Board of Equalization: administration: petition for redetermination.

Under the Sales and Use Tax Law, Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Timber Yield Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, Diesel Fuel Tax Law, and the laws governing the taxation of insurers, a taxpayer or feepayer against whom a notice of determination or notice of deficiency assessment is issued or a person directly interested may file a petition of redetermination within 30 days after service upon the person of notice.

This bill would extend that time period to 90 days after service upon the person of notice.

Section 92 of Chapter 11 of the First Extraordinary Session of 2011 provides that that act is inoperative if any of its provisions are amended or repealed. This bill would provide that, notwithstanding Section 92 of Chapter 11 of the First Extraordinary Session of the Statutes of 2011,

the provisions of Chapter 11 of the First Extraordinary Session of the Statutes of 2011 would not become inoperative by reason of the amendments to specified provisions of that act made in this bill.

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 6561 of the Revenue and Taxation Code
2 is amended to read:

3 6561. ~~Any~~A person against whom a determination is made
4 under Article 2 (commencing with Section 6481) or 3 (commencing
5 with Section 6511) or ~~any~~ a person directly interested may petition
6 for a redetermination within ~~30~~ 90 days after service upon the
7 person of notice thereof. If a petition for redetermination is not
8 filed within the ~~30-day~~ 90-day period, the determination becomes
9 final at the expiration of that period.

10 SEC. 2. Section 7710 of the Revenue and Taxation Code is
11 amended to read:

12 7710. ~~Any~~A supplier against whom a determination is made
13 by the board under Article 3 (commencing with Section 7660) and
14 Article 4 (commencing with Section 7670) may petition for a
15 redetermination within ~~30~~ 90 days after the date the notice thereof
16 is given to him. If a petition for redetermination is not filed within
17 the ~~30-day~~ 90-day period, the determination becomes final at the
18 expiration of the period.

19 SEC. 3. Section 8851 of the Revenue and Taxation Code is
20 amended to read:

21 8851. ~~Any~~A user against whom a determination is made under
22 Article 2 (commencing with Section 8776) or 3 (commencing with
23 Section 8801) may petition for a redetermination within ~~30~~ 90
24 days after service upon the user of notice thereof. If a petition for
25 redetermination is not filed within the ~~30-day~~ 90-day period, the
26 determination becomes final at the expiration of the period.

27 SEC. 4. Section 12428 of the Revenue and Taxation Code, as
28 amended by Section 45 of Chapter 11 of the First Extraordinary
29 Session of the Statutes of 2011, is amended to read:

30 12428. (a) An insurer or surplus line broker against which a
31 deficiency assessment is made under Section 12424 or 12425 may
32 petition for redetermination of the deficiency assessment within

1 30 90 days after service upon the insurer or surplus line broker of
2 the notice thereof, by filing with the board a written petition setting
3 forth the grounds of objection to the deficiency assessment and
4 the correction sought. At the time the petition is filed with the
5 board, a copy of the petition shall be filed with the commissioner.

6 If a petition for redetermination is not filed within the period
7 prescribed by this section, the deficiency assessment becomes final
8 and due and payable at the expiration of that period.

9 (b) This section shall become operative on July 1, 2012.

10 SEC. 5. Section 30261 of the Revenue and Taxation Code is
11 amended to read:

12 30261. ~~Any~~A person against whom a determination is made
13 under Article 2 (commencing with Section 30201) or 3
14 (commencing with Section 30221) may petition for a
15 redetermination within ~~30~~ 90 days after service upon the person
16 of notice thereof. If a petition for redetermination is not filed within
17 the ~~30-day~~ 90-day period, the determination becomes final at the
18 expiration of the period.

19 SEC. 6. Section 32301 of the Revenue and Taxation Code is
20 amended to read:

21 32301. ~~Any~~A person from whom an amount is determined to
22 be due under Article 2 (commencing with Section 32271) or 3
23 (commencing with Section 32291) or ~~any~~ a person directly
24 interested may petition for a redetermination thereof within ~~30~~ 90
25 days after service upon him or her of notice of the determination.
26 If a petition for redetermination is not filed within the ~~30-day~~
27 90-day period, the amount determined to be due becomes final at
28 the expiration thereof.

29 SEC. 7. Section 38441 of the Revenue and Taxation Code is
30 amended to read:

31 38441. ~~Any~~A person against whom a determination is made
32 under ~~Articles~~ Article 2 (commencing with Section 38411) or
33 Article 3 (commencing with Section 38421) of this chapter or ~~any~~
34 a person directly interested may petition for a redetermination
35 within ~~30~~ 90 days after service upon the person of notice thereof.
36 If a petition for redetermination is not filed within the ~~30-day~~
37 90-day period, the ~~determination~~ determination becomes final at
38 the expiration of the period.

39 SEC. 8. Section 40091 of the Revenue and Taxation Code is
40 amended to read:

1 40091. ~~Any~~A person against whom a determination is made
2 under Article 3 (commencing with Section 40071) or 4
3 (commencing with Section 40081) of this chapter may petition for
4 a redetermination within ~~30~~ 90 days after service upon the person
5 of notice thereof. If a petition for redetermination is not filed within
6 the ~~30-day~~ 90-day period, the determination becomes final at the
7 expiration of the period.

8 SEC. 9. Section 41085 of the Revenue and Taxation Code is
9 amended to read:

10 41085. ~~Any~~A person against whom a determination is made
11 under Article 3 or 4 (*commencing with Section 41050*) of this
12 chapter may petition for a redetermination within ~~30~~ 90 days after
13 service upon the person of notice thereof. If a petition for
14 redetermination is not filed within the ~~30-day~~ 90-day period, the
15 determination becomes final at the expiration of the period.

16 SEC. 10. Section 43301 of the Revenue and Taxation Code is
17 amended to read:

18 43301. ~~Any~~A person from whom an amount is determined to
19 be due under Article 2 (commencing with Section 43201), or ~~any~~
20 a person directly interested, may petition for a redetermination
21 thereof within ~~30~~ 90 days after service upon him or her of notice
22 of the determination. If a petition for redetermination is not filed
23 within the ~~30-day~~ 90-day period, the amount determined to be due
24 becomes final at the expiration thereof.

25 ~~No~~

26 A petition for redetermination of taxes determined under this
27 part shall *not* be accepted or considered by the board if the petition
28 is founded upon the grounds that the director has improperly or
29 erroneously determined that any substance is a hazardous or
30 extremely hazardous waste. ~~Any~~ An appeal of a determination that
31 a substance is a hazardous or extremely hazardous waste shall be
32 made to the director.

33 SEC. 11. Section 45301 of the Revenue and Taxation Code is
34 amended to read:

35 45301. ~~Any~~A person from whom an amount is determined to
36 be due under Article 2 (commencing with Section 45201), or ~~any~~
37 a person directly interested, may petition for a redetermination
38 thereof within ~~30~~ 90 days after service upon him or her of notice
39 of the determination. If a petition for redetermination is not filed

1 within the ~~30-day~~ 90-day period, the amount determined to be due
2 becomes final at the expiration thereof.

3 SEC. 12. Section 46351 of the Revenue and Taxation Code is
4 amended to read:

5 46351. ~~Any~~ A person from whom an amount is determined to
6 be due under Article 2 (commencing with Section 46201) or Article
7 3 (commencing with Section 46251), or ~~any~~ a person directly
8 interested, may petition for a redetermination thereof within ~~30~~ 90
9 days after service upon him or her of notice of the determination.
10 If a petition for redetermination is not filed within the ~~30-day~~
11 90-day period, the amount determined to be due becomes final at
12 the expiration thereof.

13 SEC. 13. Section 50114 of the Revenue and Taxation Code is
14 amended to read:

15 50114. ~~Any~~ A person from whom an amount is determined to
16 be due under Article 2 (commencing with Section 50113), or ~~any~~
17 a person directly interested, may petition for a redetermination
18 thereof within ~~30~~ 90 days after service of a notice of determination
19 on that person. If a petition for redetermination is not filed within
20 the ~~30-day~~ 90-day period, the amount determined to be due
21 becomes final at the expiration of that time period.

22 SEC. 14. Section 55081 of the Revenue and Taxation Code is
23 amended to read:

24 55081. ~~Any~~ A person from whom an amount is determined to
25 be due under Article 2 (commencing with Section 55061), or ~~any~~
26 a person directly interested, may petition for a redetermination
27 thereof within ~~30~~ 90 days after service upon him or her of notice
28 of the determination. If a petition for redetermination is not filed
29 within the ~~30-day~~ 90-day period, the amount determined to be due
30 becomes final at the expiration thereof.

31 SEC. 15. Section 60350 of the Revenue and Taxation Code is
32 amended to read:

33 60350. ~~Any~~ A person against whom a determination is made
34 by the board under Article 2 (commencing with Section 60301)
35 and Article 3 (commencing with Section 60310) may petition for
36 a redetermination within ~~30~~ 90 days after the date the notice thereof
37 is given to him or her. If a petition for redetermination is not filed
38 within the ~~30-day~~ 90-day period, the determination becomes final
39 at the expiration of the period.

1 SEC. 16. Notwithstanding Section 92 of Chapter 11 of the First
2 Extraordinary Session of the Statutes of 2011, the provisions of
3 Chapter 11 of the First Extraordinary Session of the Statutes of
4 2011 shall not become inoperative upon the amendment of any
5 provision of Chapter 11 of the First Extraordinary Session of the
6 Statutes of 2011 made by this act.

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