

AMENDED IN ASSEMBLY MARCH 19, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 43

Introduced by Assembly Member Bocanegra

December 14, 2012

An act to ~~amend~~ *add* Section ~~23032~~ of 5143.5 to the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 43, as amended, Bocanegra. ~~Corporation Tax Law. Property taxation: refund actions.~~

Existing law authorizes a taxpayer to bring an action in the superior court against a county or a city to recover a tax that the board of supervisors of the county or the city council of the city has refused to refund, as specified.

This bill would provide that in all actions or proceedings for judicial review of a county board's decision, including those initiated by an assessor, if remand is required for any reason, the court shall issue a written statement of decision or order that explains the factual and legal basis for the court's decision as to each of the material controversial issues and includes instructions for remand to the county board.

~~The Corporation Tax Law defines fiscal year to mean an accounting period of 12 months or less ending on the last day of any month other than December.~~

~~This bill would make technical, nonsubstantive changes to that provision.~~

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 5143.5 is added to the Revenue and*
2 *Taxation Code, to read:*

3 *5143.5. In all actions or proceedings for judicial review of a*
4 *county board’s decision, including those initiated by an assessor,*
5 *if remand is required for any reason, the court shall issue a written*
6 *statement of decision or order that explains the factual and legal*
7 *basis for the court’s decision as to each of the material*
8 *controversial issues and includes instructions for remand to the*
9 *county board.*

10 ~~SECTION 1. Section 23032 of the Revenue and Taxation Code~~
11 ~~is amended to read:~~

12 ~~23032. “Fiscal year” means an accounting period of 12 months~~
13 ~~or less ending on the last day of a month other than December.~~