

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 833

Introduced by Assembly Member Harkey

February 21, 2013

An act ~~relating to fees to add Section 39 to the Revenue and Taxation Code, relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 833, as amended, Harkey. ~~Vehicles: registration fees. Tax information: administration.~~

Existing law imposes various taxes that are administered by the Franchise Tax Board, the State Board of Equalization, and the Employment Development Department.

This bill would require the Franchise Tax Board, the State Board of Equalization, and the Employment Development Department to collaborate and focus the agencies' current and future information technology efforts on developing a single Internet Web site portal that virtually consolidates the agencies to enable online, self-service access to the agencies, as provided. This bill would also require these agencies, wherever operationally feasible, to consolidate forms, applications, and other documents to reduce or eliminate the number of multiple submissions of the same information by taxpayers.

~~Existing law imposes certain fees for the registration of a vehicle.~~

~~This bill would state the intent of the Legislature to enact legislation that would convert those fees into taxes.~~

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. The Legislature finds and declares all of the*
2 *following:*

3 *(a) California relies on three separate state agencies to*
4 *administer and enforce its major taxes.*

5 *(b) To obtain assistance and comply with California’s tax laws,*
6 *policies, and procedures, many taxpayers must interact with all*
7 *three agencies, and frequently with multiple departments within*
8 *those agencies.*

9 *(c) While this system has performed reasonably well in many*
10 *respects, the multiagency nature of the system is prone to certain*
11 *inherent problems, difficulties, and inefficiencies, and is*
12 *particularly complex for taxpayers required to comply with*
13 *California’s tax laws.*

14 *(d) Over the past decades, numerous reports have been prepared*
15 *and various legislative proposals have been considered on the*
16 *topic of coordination and cooperation among these three agencies.*
17 *The focus of these efforts ranges from relatively minor aspects of*
18 *increased cooperation to proposals for full consolidation of the*
19 *agencies under “one roof.”*

20 *(e) Focusing on the customer should be a core element of*
21 *California’s tax administration. Taxpayers should not have to*
22 *understand complex government structures and relationships in*
23 *order to interact with the government, particularly in a sensitive*
24 *area like taxes.*

25 *(f) The California Tax Service Center, available at*
26 *www.taxes.ca.gov, provides an assortment of independent*
27 *departmental forms, returns, and links, tied together by a common*
28 *homepage on the Internet, and is intended to provide California*
29 *taxpayers with resources and educational programs with a goal*
30 *as a one-stop tax assistance hub.*

31 *(g) The California Tax Service Center can be used to better*
32 *serve California’s taxpaying community by virtually consolidating*
33 *the three agencies’ operations to enable them to appear as one*
34 *unified organization with the goal of providing a seamless*
35 *experience for taxpayers in their online interactions with the*
36 *agencies.*

37 *(h) It is therefore in California’s best interest to develop an*
38 *Internet Web-based, taxpayer-focused system that virtually*

1 consolidates the State Board of Equalization, the Franchise Tax
2 Board, and the Employment Development Department. In
3 developing a taxpayer-focused system, the fundamental objective
4 should be a platform that provides an integrated experience for
5 taxpayers, to enable online self-service access with a single logon
6 for all three agencies, and to provide pertinent and essential
7 information that will enable taxpayers to satisfy their payment and
8 reporting obligations, obtain real time information pertinent to
9 their individual accounts, and provide assistance that will enable
10 taxpayers to achieve optimum compliance with California's
11 complex tax system.

12 SEC. 2. Section 39 is added to the Revenue and Taxation Code,
13 to read:

14 39. The board, the Franchise Tax Board, and the Employment
15 Development Department shall collaborate and focus their current
16 and future information technology efforts on developing a single
17 Internet Web-based portal that virtually consolidates the agencies
18 to enable online, self-service access through a single logon for
19 taxpayers to electronically file returns, submit forms or other
20 information, remit amounts due, determine account balances and
21 due dates of taxes, identify the status of any appeal, claim for
22 refund, request for relief of interest or penalty, and any other
23 information the agencies deem helpful to the taxpayer to assist in
24 compliance with the state's tax laws. As part of this effort, wherever
25 operationally feasible, these agencies shall also consolidate forms,
26 applications, and other documents to reduce or eliminate the
27 number of multiple submissions of the same information by
28 taxpayers.

29 ~~SECTION 1. It is the intent of the Legislature to enact~~
30 ~~legislation that would convert certain fees for the registration of a~~
31 ~~vehicle into taxes.~~