

ASSEMBLY BILL

No. 2294

Introduced by Assembly Member Achadjian

February 21, 2014

An act to amend Section 19511 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2294, as introduced, Achadjian. Franchise Tax Board.

Existing law requires the Franchise Tax Board to administer the Personal Income Tax Law and the Corporation Tax Law and authorizes the Franchise Tax Board and officers and employees designated by it to administer an oath to a person or take the acknowledgment of a person in respect of a return or report required by those laws or by the rules and regulations of the Franchise Tax Board.

This bill would make technical, nonsubstantive changes to these provisions.

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 19511 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 19511. The Franchise Tax Board and officers and employees
- 4 designated by it may administer an oath to ~~any~~ a person or take
- 5 the acknowledgment of ~~any~~ a person in respect of ~~any~~ a return or

- 1 report required by this part or *by* the rules and regulations of the
- 2 Franchise Tax Board.

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