

ASSEMBLY BILL

No. 2654

Introduced by Assembly Member Quirk-Silva

February 21, 2014

An act to amend Section 17004 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2654, as introduced, Quirk-Silva. Personal income taxes.

The Personal Income Tax Law defines a taxpayer for purposes of that law.

This bill would make technical, nonsubstantive changes to that definition.

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 17004 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17004. "Taxpayer" includes any individual, fiduciary, estate,
- 4 or trust subject to any tax *that is* imposed by this part, or any
- 5 partnership.

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