

ASSEMBLY BILL

No. 154

Introduced by Assembly Member Ting

January 16, 2015

An act to amend Section 23037 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 154, as introduced, Ting. Corporation Tax Law.

The Corporation Tax Law defines a taxpayer as any person that is subject to the corporation franchise tax, alternative minimum tax, or corporation income tax.

This bill would make a technical, nonsubstantive change to that provision.

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 23037 of the Revenue and Taxation Code
2 is amended to read:
3 23037. "Taxpayer" means ~~any~~ a person subject to the tax
4 imposed under Chapter 2 (commencing with Section 23101),
5 Chapter 2.5 (commencing with Section 23400), or Chapter 3
6 (commencing with Section 23501).

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