

ASSEMBLY BILL

No. 814

Introduced by Assembly Member Daly

February 26, 2015

An act to amend Section 34 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 814, as introduced, Daly. Local tax payment.

Under existing law, whenever an amount of money paid by a person to the state includes a sum that can be identified as intended as payment of a locally administered tax that should have been paid directly to a local government within the state, the state is authorized to pay the amount to the local government and notify the payor of its action. However, existing law prohibits this procedure from being followed unless the governing body of the local government has, by resolution, agreed with respect to those payments that a timely payment received by the state will be regarded as a timely payment to the local government concerned, as provided.

This bill would make nonsubstantive changes to those 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 34 of the Revenue and Taxation Code is
- 2 amended to read:
- 3 34. Whenever an amount of money paid by a person to the
- 4 state or any of its agencies includes a sum ~~which~~ *that* can be

1 identified as in fact intended as payment of a locally administered
2 tax ~~which~~ *that* should have been paid directly to a city, city and
3 county, county or district within the state, the state or its agency
4 may pay the amount to the local government entitled thereto and
5 notify the payor of its action. This procedure, however, shall not
6 be followed by the state or any of its agencies unless the governing
7 body of the local government concerned has, by resolution, agreed
8 with respect to ~~such~~ *those* payments that a timely payment received
9 by the state or its agency will be regarded as a timely payment to
10 the local government concerned, and that it will process all claims
11 with respect to ~~such~~ *that* payment in the same manner as though
12 the payment had been made to it in the first instance.

O