

ASSEMBLY BILL

No. 1209

Introduced by Assembly Member Brough

February 27, 2015

An act to amend Section 23002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1209, as introduced, Brough. Corporation taxes.

The Corporation Tax Law specifies that its provisions are applicable to specified taxes.

This bill would make nonsubstantive changes 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 23002 of the Revenue and Taxation Code
2 is amended to read:
3 23002. Except where otherwise expressly provided, ~~all of the~~
4 provisions of this part are applicable to the taxes imposed
5 respectively under Chapter 2 (commencing with Section 23101),
6 Chapter 2.5 (commencing with Section 23400), or Chapter 3
7 (commencing with Section 23501), or to the predecessor acts of
8 this part, the Bank and Corporation Franchise Tax ~~Act~~ Act, or the
9 Corporation Income Tax Act, respectively.

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