

AMENDED IN SENATE JUNE 21, 2016

AMENDED IN ASSEMBLY APRIL 13, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

ASSEMBLY BILL

No. 1559

Introduced by Assembly Member Dodd
(Coauthors: Assembly Members Bigelow and Kim)
(Principal coauthor: Senator McGuire)
(Coauthor: Senator Nielsen)

January 4, 2016

An act to amend Sections 6459, 7656, 8754, 30185, 32253, 38405, 40065, 41054, 43154, 45152, 46153, 50111, 55041, and 60208 of the Revenue and Taxation Code, relating to tax ~~administration, and declaring the urgency thereof, to take effect immediately.~~ *administration.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1559, as amended, Dodd. State Board of Equalization: returns and payment: extension: disaster.

Existing law authorizes the State Board of Equalization for good cause to extend the time, not to exceed one month, for a taxpayer, and to extend the time for more than one month for specified persons if a budget for the state has not been adopted by a specified date, to submit any return or pay any amount required to be paid under provisions of the Sales and Use Tax Law, the Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Timber Yield Tax, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank

Maintenance Fee Law, Fee Collection Procedures Law, and Diesel Fuel Tax Law, under specified conditions.

This bill would authorize the board, in the case of a natural or economic disaster, to allow an extension for up to 3 months under the same conditions as the extension for good cause.

~~This bill would declare that it is to take effect immediately as an urgency statute.~~

Vote: $\frac{2}{3}$ -majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 6459 of the Revenue and Taxation Code
2 is amended to read:

3 6459. (a) (1) Except as provided in subdivisions (b) and (c),
4 the board for good cause may extend for not to exceed one month
5 the time for making any return or paying any amount required to
6 be paid under this part. The extension may be granted at any time
7 provided a request therefor is filed with the board within or prior
8 to the period for which the extension may be granted.

9 (2) Any person to whom an extension is granted shall pay, in
10 addition to the tax, interest at the modified adjusted rate per month,
11 or fraction thereof, established pursuant to Section 6591.5, from
12 the date on which the tax would have been due without the
13 extension until the date of payment.

14 (b) (1) The board may grant an extension for more than one
15 month if both of the following conditions occur:

16 (A) A budget for the state has not been adopted by July 1.

17 (B) The person requesting the extension is a creditor of the state
18 who has not been paid because of the state’s failure to timely adopt
19 a budget.

20 (2) Any extension granted under this subdivision shall expire
21 no later than the last day of the month following the month in
22 which the budget is adopted or one month from the due date of
23 the return or payment, whichever comes later.

24 (3) Any person to whom an extension has been granted under
25 this subdivision shall pay, in addition to the tax, interest at the
26 modified adjusted rate per month, or fraction thereof, established
27 pursuant to Section 6591.5, from the date on which the tax would
28 have been due without the extension until the date of payment.

1 However, no interest shall be due on that portion of the payment
2 equivalent to the amount due to the person from the state on the
3 due date of the payment.

4 (c) (1) In the case of a natural ~~or economic~~ disaster, the board,
5 for a period not to exceed three months, may extend the time for
6 making any report or return or paying any tax required under this
7 part. The extension may be granted at any time provided a request
8 therefor is filed with the board within or before the period for
9 which the extension may be granted.

10 (2) Any person to whom an extension is granted shall pay, in
11 addition to the tax, interest at the modified adjusted rate per month,
12 or fraction thereof, established pursuant to Section 6591.5, from
13 the date on which the tax would have been due without the
14 extension until the date of payment.

15 SEC. 2. Section 7656 of the Revenue and Taxation Code is
16 amended to read:

17 7656. (a) Except as provided in subdivision (b), the board for
18 good cause may extend for not to exceed one month the time for
19 making any report or return or paying any tax required under this
20 part. The extension may be granted at any time if a request therefor
21 is filed with the board within or prior to the period for which the
22 extension may be granted.

23 (b) In the case of a natural ~~or economic~~ disaster, the board, for
24 a period not to exceed three months, may extend the time for
25 making any report or return or paying any tax required under this
26 part. The extension may be granted at any time provided a request
27 therefor is filed with the board within or before the period for
28 which the extension may be granted.

29 (c) Any person to whom an extension is granted shall pay, in
30 addition to the tax, interest at the modified adjusted rate per month,
31 or fraction thereof, established pursuant to Section 6591.5, from
32 the date on which the tax would have been due without the
33 extension to the date of payment.

34 SEC. 3. Section 8754 of the Revenue and Taxation Code is
35 amended to read:

36 8754. (a) Except as provided in subdivision (b), the board for
37 good cause may extend for not to exceed one month the time for
38 making any return or paying any tax required under this part. The
39 extension may be granted at any ~~time; provided,~~ *time, provided a*

1 request therefor is filed with the board within or prior to the period
2 for which the extension may be granted.

3 (b) In the case of a natural ~~or economic~~ disaster, the board, for
4 a period not to exceed three months, may extend the time for
5 making any report or return or paying any tax required under this
6 part. The extension may be granted at any time provided a request
7 therefor is filed with the board within or before the period for
8 which the extension may be granted.

9 (c) Any user to whom an extension is granted shall pay, in
10 addition to the tax, interest at the modified adjusted rate per month,
11 or fraction thereof, established pursuant to Section 6591.5, from
12 the date on which the tax would have been due without the
13 extension to the date of payment.

14 SEC. 4. Section 30185 of the Revenue and Taxation Code is
15 amended to read:

16 30185. (a) Except as provided in subdivision (b) and otherwise
17 provided in Section 30172, the board for good cause may extend
18 for not to exceed one month the time for making any report or
19 return or paying any amount of tax required under this part. The
20 extension may be granted at any time provided a request therefor
21 is filed with the board within or prior to the period for which the
22 extension may be granted.

23 (b) In the case of a natural ~~or economic~~ disaster, the board, for
24 a period not to exceed three months, may extend the time for
25 making any report or return or paying any tax required under this
26 part. The extension may be granted at any time provided a request
27 therefor is filed with the board within or before the period for
28 which the extension may be granted.

29 (c) Any person to whom an extension is granted pursuant to this
30 section shall pay, in addition to the amount of tax, interest at the
31 modified adjusted rate per month, or fraction thereof, established
32 pursuant to Section 6591.5, from the date on which the amount of
33 tax would have been due without the extension to the date of
34 payment.

35 SEC. 5. Section 32253 of the Revenue and Taxation Code is
36 amended to read:

37 32253. (a) Except as provided in subdivision (b), the board
38 for good cause may extend for not to exceed one month the time
39 for making any report or paying any tax.

1 (b) In the case of a natural ~~or economic~~ disaster, the board, for
2 a period not to exceed three months, may extend the time for
3 making any report or return or paying any tax required under this
4 part. The extension may be granted at any time provided a request
5 therefor is filed with the board within or before the period for
6 which the extension may be granted.

7 (c) Any person to whom an extension is granted and who pays
8 the tax within the period for which the extension is granted shall
9 pay, in addition to the tax, interest at the modified adjusted rate
10 per month, or fraction thereof, established pursuant to Section
11 6591.5, from the date the tax would have been due without the
12 extension to the date of payment.

13 SEC. 6. Section 38405 of the Revenue and Taxation Code is
14 amended to read:

15 38405. (a) Except as provided in subdivision (b), the board
16 for good cause may extend for not to exceed one month the time
17 for making any return or paying any amount required to be paid
18 under this part. The extension may be granted at any time provided
19 a request therefor is filed with the board within or prior to the
20 period for which the extension may be granted.

21 (b) In the case of a natural ~~or economic~~ disaster, the board, for
22 a period not to exceed three months, may extend the time for
23 making any report or return or paying any tax required under this
24 part. The extension may be granted at any time provided a request
25 therefor is filed with the board within or before the period for
26 which the extension may be granted.

27 (c) Any person to whom an extension is granted shall pay, in
28 addition to the tax, interest at the adjusted annual rate established
29 pursuant to Section 19521 from the date on which the tax would
30 have been due without the extension until the date of payment.

31 SEC. 7. Section 40065 of the Revenue and Taxation Code is
32 amended to read:

33 40065. (a) Except as provided in subdivision (b), the board
34 for good cause may extend not to exceed one month the time for
35 making any return or paying any amount required to be paid under
36 this part. The extension may be granted at any time provided a
37 request therefor is filed with the board within or prior to the period
38 for which the extension may be granted.

39 (b) In the case of a natural ~~or economic~~ disaster, the board, for
40 a period not to exceed three months, may extend the time for

1 making any report or return or paying any surcharge required under
2 this part. The extension may be granted at any time provided a
3 request therefor is filed with the board within or before the period
4 for which the extension may be granted.

5 (c) Any person to whom an extension is granted shall pay, in
6 addition to the surcharge, interest at the modified adjusted rate per
7 month, or fraction thereof, established pursuant to Section 6591.5,
8 from the date on which the surcharge would have been due without
9 the extension of the date of payment.

10 SEC. 8. Section 41054 of the Revenue and Taxation Code is
11 amended to read:

12 41054. (a) Except as provided in subdivision (b), the board
13 for good cause may extend not to exceed one month the time for
14 making any return or paying any amount required to be paid under
15 this part. The extension may be granted at any time provided a
16 request therefor is filed with the board within or prior to the period
17 for which the extension may be granted.

18 (b) In the case of a natural ~~or economic~~ disaster, the board, for
19 a period not to exceed three months, may extend the time for
20 making any report or return or paying any tax required under this
21 part. The extension may be granted at any time provided a request
22 therefor is filed with the board within or before the period for
23 which the extension may be granted.

24 SEC. 9. Section 43154 of the Revenue and Taxation Code is
25 amended to read:

26 43154. (a) Except as provided in subdivision (b), the board
27 for good cause may extend, for a period of time not to exceed one
28 month, the time for making any return or paying any amount
29 required to be paid under this part. The extension may be granted
30 at any time provided a request therefor is filed with the board
31 within or prior to the period for which the extension may be
32 granted.

33 (b) In the case of a natural ~~or economic~~ disaster, the board, for
34 a period not to exceed three months, may extend the time for
35 making any report or return or paying any tax required under this
36 part. The extension may be granted at any time provided a request
37 therefor is filed with the board within or before the period for
38 which the extension may be granted.

39 (c) Any person to whom an extension is granted shall pay, in
40 addition to the tax, interest at the modified adjusted rate per month,

1 or fraction thereof, established pursuant to Section 6591.5, from
2 the date on which the tax would have been due without the
3 extension until the date of payment.

4 SEC. 10. Section 45152 of the Revenue and Taxation Code is
5 amended to read:

6 45152. (a) Except as provided in subdivision (b), the board
7 for good cause may extend, for not to exceed one month, the time
8 for making any report or return or paying any amount required to
9 be paid under this part. The extension may be granted at any time
10 if a request therefor is filed with the board within or prior to the
11 period for which the extension may be granted.

12 (b) In the case of a natural ~~or economic~~ disaster, the board, for
13 a period not to exceed three months, may extend the time for
14 making any report or return or paying any fee required under this
15 part. The extension may be granted at any time provided a request
16 therefor is filed with the board within or before the period for
17 which the extension may be granted.

18 (c) Any person to whom an extension is granted shall pay, in
19 addition to the fee, interest at the modified adjusted rate per month,
20 or fraction thereof, established pursuant to Section 6591.5 from
21 the date on which the fee would have been due without the
22 extension until the date of payment.

23 SEC. 11. Section 46153 of the Revenue and Taxation Code is
24 amended to read:

25 46153. (a) Except as provided in subdivision (b), the board,
26 for good cause, may extend, for a period not to exceed one month,
27 the time for making any return or paying any amount required to
28 be paid under this part. The extension may be granted at any time
29 if a request for the extension is filed with the board within or prior
30 to the period for which the extension may be granted.

31 (b) In the case of a natural ~~or economic~~ disaster, the board, for
32 a period not to exceed three months, may extend the time for
33 making any report or return or paying any fee required under this
34 part. The extension may be granted at any time provided a request
35 therefor is filed with the board within or before the period for
36 which the extension may be granted.

37 (c) Any person to whom an extension is granted shall pay, in
38 addition to the fee, interest at the modified adjusted rate per month,
39 or fraction thereof, established pursuant to Section 6591.5 from

1 the date on which the fee would have been due without the
2 extension until the date of payment.

3 SEC. 12. Section 50111 of the Revenue and Taxation Code is
4 amended to read:

5 50111. (a) Except as provided in subdivision (b), the board
6 for good cause may extend, for up to one month, the time period
7 within which a person is required to submit a report or pay a sum
8 of money under this part. The extension may be granted at any
9 time if a request is filed with the board within, or prior to the
10 commencement of, the period for which the extension may be
11 granted.

12 (b) In the case of a natural ~~or economic~~ disaster, the board, for
13 a period not to exceed three months, may extend the time for
14 making any report or return or paying any fee required under this
15 part. The extension may be granted at any time provided a request
16 therefor is filed with the board within or before the period for
17 which the extension may be granted.

18 (c) Any person to whom an extension is granted shall pay, in
19 addition to the fee, interest at the modified adjusted rate per month,
20 or fraction thereof, established pursuant to Section 6591.5, from
21 the date on which the fee would have been due without the
22 extension until the date of payment.

23 SEC. 13. Section 55041 of the Revenue and Taxation Code is
24 amended to read:

25 55041. (a) Except as provided in subdivision (b), the board
26 for good cause may extend, for not to exceed one month, the time
27 for making any return or paying any amount required to be paid
28 under this part. The extension may be granted at any time if a
29 request therefor is filed with the board within or prior to the period
30 for which the extension may be granted.

31 (b) In the case of a natural ~~or economic~~ disaster, the board, for
32 a period not to exceed three months, may extend the time for
33 making any report or return or paying any fee required under this
34 part. The extension may be granted at any time provided a request
35 therefor is filed with the board within or before the period for
36 which the extension may be granted.

37 (c) Any person to whom an extension is granted shall pay, in
38 addition to the fee, interest at the modified adjusted rate per month,
39 or fraction thereof, established pursuant to Section 6591.5 from

1 the date on which the fee would have been due without the
2 extension until the date of payment.

3 SEC. 14. Section 60208 of the Revenue and Taxation Code is
4 amended to read:

5 60208. (a) Except as provided in subdivision (b), the board
6 for good cause may extend for a period not to exceed one month,
7 the time for making any report or return or paying any tax required
8 under this part. The extension may be granted at any time provided
9 a request therefor is filed with the board within or prior to the
10 period for which the extension may be granted.

11 (b) In the case of a natural ~~or economic~~ disaster, the board, for
12 a period not to exceed three months, may extend the time for
13 making any report or return or paying any tax required under this
14 part. The extension may be granted at any time provided a request
15 therefor is filed with the board within or before the period for
16 which the extension may be granted.

17 (c) Any person to whom an extension is granted shall pay, in
18 addition to the tax, interest at the modified adjusted rate per month,
19 or fraction thereof, established pursuant to Section 6591.5, from
20 the date on which the tax would have been due without the
21 extension to the date of payment.

22 ~~SEC. 15. This act is an urgency statute necessary for the~~
23 ~~immediate preservation of the public peace, health, or safety within~~
24 ~~the meaning of Article IV of the Constitution and shall go into~~
25 ~~immediate effect. The facts constituting the necessity are:~~

26 ~~In order for the State Board of Equalization to meet urgent~~
27 ~~administrative needs, it is necessary that this act take effect~~
28 ~~immediately.~~