

Assembly Bill No. 1856

CHAPTER 98

An act to add Sections 6902.6, 9152.3, 30362.2, 32402.3, 40112.3, 41101.3, 43452.3, 45652.3, 46502.3, 50140.3, 55222.3, and 60522.3 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor July 25, 2016. Filed with
Secretary of State July 25, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1856, Dababneh. Excise taxes: claim for refund: timely filed claims.

Existing law establishes procedures by which a person may claim a refund for an overpayment of the taxes, fees, and surcharges imposed by the Sales and Use Tax Law, the Use Fuel Tax Law, the Cigarette and Tobacco Products Tax Law, the Alcoholic Beverage Tax Law, the Energy Resources Surcharge Law, the Emergency Telephone Users Surcharge Act, the Hazardous Substances Tax Law, the Integrated Waste Management Fee Law, the Oil Spill Response, Prevention, and Administration Fees Law, the Underground Storage Tank Maintenance Fee Law, and the Diesel Fuel Tax Law, and of taxes, fees, and surcharges imposed in accordance with the Fee Collection Procedures Law. Existing law generally requires that a claim be filed within 3 years after specified periods in which the overpayment was made.

This bill would, with respect to each of the above-described laws, provide that a claim that is otherwise valid that is made in the case in which the amount of tax determined, as defined, has not been paid in full is deemed a timely filed claim for refund with respect to all subsequent payments applied to that determination. The bill would specify that its provisions apply only to claims for refund on or after its effective date.

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

SECTION 1. Section 6902.6 is added to the Revenue and Taxation Code, to read:

6902.6. (a) A claim for refund that is otherwise valid under Sections 6902 and 6904 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, "amount of tax determined" means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 6481), Article 3

(commencing with Section 6511), or Article 4 (commencing with Section 6536) of Chapter 5.

(c) This section shall apply only to claims for refunds made on or after the effective date of the act adding this section.

SEC. 2. Section 9152.3 is added to the Revenue and Taxation Code, to read:

9152.3. (a) A claim for refund that is otherwise valid under Sections 9152 and 9153 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of tax determined” means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 8776), Article 3 (commencing with Section 8801), or Article 4 (commencing with Section 8826) of Chapter 4.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 3. Section 30362.2 is added to the Revenue and Taxation Code, to read:

30362.2. (a) A claim for refund that is otherwise valid under Sections 30362 and 30363 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of tax determined” means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 30201), Article 3 (commencing with Section 30221), or Article 4 (commencing with Section 30241) of Chapter 4.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 4. Section 32402.3 is added to the Revenue and Taxation Code, to read:

32402.3. (a) A claim for refund that is otherwise valid under Section 32402 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of tax determined” means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 32271), Article 3 (commencing with Section 32291), or Article 5 (commencing with Section 32311) of Chapter 6.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 5. Section 40112.3 is added to the Revenue and Taxation Code, to read:

40112.3. (a) A claim for refund that is otherwise valid under Sections 40112 and 40113 that is made in the case in which the amount of surcharge determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of surcharge determined” means an amount of surcharge, interest, or penalty, with respect to a single determination made under Article 3 (commencing with Section 40071) or Article 4 (commencing with Section 40081) of Chapter 4.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 6. Section 41101.3 is added to the Revenue and Taxation Code, to read:

41101.3. (a) A claim for refund that is otherwise valid under Sections 41101 and 41102 that is made in the case in which the amount of surcharge determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of surcharge determined” means an amount of surcharge, interest, or penalty, with respect to a single determination made under Article 3 (commencing with Section 41070) or Article 4 (commencing with Section 41080) of Chapter 4.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 7. Section 43452.3 is added to the Revenue and Taxation Code, to read:

43452.3. (a) A claim for refund that is otherwise valid under Section 43452 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of tax determined” means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 43201) or Article 5 (commencing with Section 43350) of Chapter 3.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 8. Section 45652.3 is added to the Revenue and Taxation Code, to read:

45652.3. (a) A claim for refund that is otherwise valid under Section 45652 that is made in the case in which the amount of fee determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of fee determined” means an amount of fee, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 45201) or Article 4 (commencing with Section 45351) of Chapter 3.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 9. Section 46502.3 is added to the Revenue and Taxation Code, to read:

46502.3. (a) A claim for refund that is otherwise valid under Sections 46502 and 46503 that is made in the case in which the amount of fee determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of fee determined” means an amount of fee, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 46201), Article 3 (commencing with Section 46251), or Article 4 (commencing with Section 46301) of Chapter 3.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 10. Section 50140.3 is added to the Revenue and Taxation Code, to read:

50140.3. (a) A claim for refund that is otherwise valid under Section 50140 that is made in the case in which the amount of fee determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of fee determined” means an amount of fee, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 50113) or Article 4 (commencing with Section 50120.1) of Chapter 3.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 11. Section 55222.3 is added to the Revenue and Taxation Code, to read:

55222.3. (a) A claim for refund that is otherwise valid under Section 55222 that is made in the case in which the amount of fee determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of fee determined” means an amount of fee, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 55061) or Article 4 (commencing with Section 55101) of Chapter 3.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.

SEC. 12. Section 60522.3 is added to the Revenue and Taxation Code, to read:

60522.3. (a) A claim for refund that is otherwise valid under Sections 60522 and 60523 that is made in the case in which the amount of tax determined has not been paid in full shall be deemed to be a timely filed claim for refund with respect to all subsequent payments applied to that determination.

(b) For purposes of this section, “amount of tax determined” means an amount of tax, interest, or penalty, with respect to a single determination made under Article 2 (commencing with Section 60301), Article 3 (commencing with Section 60310), or Article 4 (commencing with Section 60330) of Chapter 6.

(c) This section shall apply to all claims for refund on or after the effective date of the act adding this section.