

Introduced by Senator HuffFebruary 2, 2015

An act to amend Section 17003 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 152, as introduced, Huff. Personal income taxes.

The Personal Income Tax Law imposes taxes on income and provides a definition for the Franchise Tax Board for purposes of that law.

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

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 17003 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17003. "Franchise Tax Board" means the Franchise Tax Board
- 4 described in Part 10, ~~Division 3~~, 10 (*commencing with Section*
- 5 *15700*) of *Division 3* of Title 2 of the Government Code. "Board"
- 6 means the State Board of Equalization.