

## Assembly Bill No. 2992

### CHAPTER 248

An act to repeal Section 12414 of the Government Code and to amend Section 38905.1 of the Revenue and Taxation Code, relating to the Controller.

[Approved by Governor July 20, 1996. Filed with Secretary of State July 22, 1996.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 2992, Napolitano. Controller: duties.

Existing law requires the Controller, upon settlement of the account of a person indebted to the state, to issue a numbered certificate showing who is to make the payment, the amount, and the fund to be credited, and when the account is settled to give the debtor a discharge.

This bill would repeal those requirements.

The Timber Yield Tax Law imposes a tax on every timber owner and every other person who harvests or causes timber to be harvested at a specified rate of the total immediate harvest value of that timber. All taxes, interest, penalties, and other amounts paid or collected under that law, except as specified, are deposited in the Timber Tax Fund, a specified portion of which is allocated to the Controller for transmittal to county treasurers, as specified, on November 30 and May 31 of each fiscal year.

This bill would instead require the Controller to transmit the balance that existed in that fund on the preceding November 10 or May 10, as specified.

Chapter 268 of the Statutes of 1984 created the Computer Software Refund Fund to provide refunds of certain taxes with respect to custom computer programs. These refunds were to be paid on or before September 15, 1984.

This bill would require the Controller, on or before March 15, 1997, to transfer any remaining funds in the Computer Software Refund Fund to the General Fund and would thereafter abolish the Computer Software Refund Fund.

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

SECTION 1. Section 12414 of the Government Code is repealed.

SEC. 2. Section 38905.1 of the Revenue and Taxation Code is amended to read:

38905.1. (a) Commencing with the 1983–84 fiscal year, the Controller shall, pursuant to subdivision (c) of Section 38904, on



November 30 and May 31 of each fiscal year, transmit to county treasurers the balance that existed in the Timber Tax Fund on the preceding November 10 or May 10, respectively, in accordance with the following allocation schedule:

(1) For the 1983–84 fiscal year, 50 percent of the balance in Timber Tax Fund shall be transmitted to county treasurers based on the annual yield tax revenue guarantee certified for each county pursuant to subdivision (c) or (e) of Section 27423 of the Government Code. The remaining 50 percent of the balance in the fund shall be transmitted to county treasurers in the same proportion that the balance to be transmitted was generated from each county, as certified by the State Board of Equalization.

(2) For the 1984–85 fiscal year and each fiscal year thereafter, 100 percent of the balance in the fund shall be transmitted to county treasurers in the same proportion that the balance to be transmitted was generated from each county, as certified by the State Board of Equalization.

(b) Upon receipt of funds pursuant to subdivision (a), the county auditor shall within 10 days distribute the funds among the jurisdictions (as defined in Section 95) within the county in the same proportion that each jurisdiction's minimum revenue guarantee, determined pursuant to Section 27423 of the Government Code, bears to the total of all those amounts for all jurisdictions within the county.

(c) It is the intent of the Legislature that the provisions of subdivision (a) shall provide a final and conclusive disposition of the problem of allocating yield tax revenues among counties entitled to those revenues.

SEC. 3. On or before March 15, 1997, the Controller shall transfer any remaining funds in the Computer Software Refund Fund, created by Section 60.1 of Chapter 268 of the Statutes of 1984, to the General Fund, and following that transfer the Computer Software Refund Fund is abolished.

