



Bill Analysis

Author: Senate Committee
on Judiciary

Bill Number: SB 1380

SUBJECT

Code Maintenance

SUMMARY

This bill would make numerous technical, nonsubstantive changes as a matter of code maintenance to various California codes, including the Revenue and Taxation Code (RTC).

This analysis is limited to a discussion of the changes that would affect the department.

REASON FOR THE BILL

The reason for this bill is to make nonsubstantive changes to various California codes to clarify terminology, to provide a uniform style for drafting legislation, and to eliminate obsolete language.

ANALYSIS

This bill would make numerous technical, nonsubstantive changes as a matter of code maintenance including:

- Amending Government Code (GC) section 100033(b)(2) to correct the reference from subdivision (d) of RTC section 19286 to 19287 and to remove a comma in subdivision (d).
- Amending RTC section 19777(b) to update the Internal Revenue Code reference that was changed in 2010 and to make other clarifying changes.
- Amending RTC sections 17053.99 and 18410.2 and Insurance Code section 1666.5 to correct the reference to the California Public Records Act.
- Renumbering the subdivisions and paragraphs within RTC section 18897.

Effective/Operative Date

This bill would become effective and operative on January 1, 2023, unless another act is chaptered in 2022, that takes effect on or before January 1, 2023, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.

Federal/State Law

As sections of California law are amended, cross-references to sections in other parts of the law may not always be updated.

Incorrect nomenclature, cross-referencing, unclear terminology, and language that are inconsistent with the current style for drafting legislation can create confusion for taxpayers and the department when applying state law.

Implementation Considerations

Implementing this bill would not significantly impact the department.

Technical Considerations

None noted.

Policy Considerations

None noted.

LEGISLATIVE HISTORY

Not applicable.

PROGRAM BACKGROUND

None noted.

FISCAL IMPACT

This bill would not significantly impact the department's costs.

ECONOMIC IMPACT

Revenue Estimate

This bill as amended May 5, 2022, would not impact state income or franchise tax revenue.

LEGAL IMPACT

None noted.

APPOINTMENTS

None noted.

VOTES

| Location | Date | Yes Votes | No Votes |
|----------------|--------------|-----------|----------|
| Assembly Floor | June 9, 2022 | 69 | 0 |
| Senate Floor | May 12, 2022 | 35 | 0 |

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