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An act to add Section 15570.31 to the Government Code, relating to state government.



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THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 15570.31 is added to the Government Code, immediately following Section 15570.30, to read:

15570.31. Notwithstanding any other law, this part shall not limit the authority of, and expressly authorizes, the department and the board to delegate, share, provide assistance for, or transfer between themselves administrative responsibilities for tax and fee programs within the department's and the board's respective duties, powers, and responsibilities pursuant to an agreement. However, the agreement between the department and the board shall not transfer jurisdiction over any of the tax and fee programs that are the subject of the agreement.

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LEGISLATIVE COUNSEL'S DIGEST

Bill No. _____
as introduced, _____.
General Subject: California Department of Tax and Fee Administration; State Board of Equalization; agreement.

Existing law vests in the California Department of Tax and Fee Administration the duty, power, and responsibility to administer various taxes and fees. Existing constitutional law vests in the State Board of Equalization the duty, power, and responsibility regarding the administration of certain taxes and fees, including the review, equalization, or adjustment of property tax assessments, the assessment of taxes on insurers, and the assessment and collection of excise taxes on the manufacture, importation, and sale of alcoholic beverages in this state.

This bill would authorize the department and the board to delegate, share, and provide assistance for, or transfer between themselves administrative responsibilities for tax and fee programs within the department's and the board's respective duties, powers, and responsibilities pursuant to an agreement. The bill would prohibit the agreement between the department and the board from transferring jurisdiction over any tax and fee program that is the subject of the agreement.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.



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